"AFTER SIX DAYS"
A Three Hundred Million Dollar Master Production.
WELLINGTON CINEMA
DHOBI-TALAO.

The Bombay Chronicle

"AFTER SIX DAYS"
A Three Hundred Million Dollar Master Production.
WELLINGTON CINEMA
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FOUNDED BY SIR PHEROZESHAH M. MEHTA IN 1913.

VOL. XIII NO. 45 BOMBAY SATURDAY, FEBRUARY 21, 1925. ONE ANNA.

The Bombay Chronicle

Business Notice.

ALL COMMUNICATIONS intended for publication in the "Bombay Chronicle" must be accompanied by the name and address of the writer not necessarily for publication, but as a guarantee of good faith. In preparing manuscripts correspondents are requested to write on one side of the paper only, and to address their communications to the EDITOR, and not to any member of the staff by name. Attention to this rule will save much inconvenience and delay.

In the absence of express agreement to the contrary the copyright of all literary or other contributions published in the "Bombay Chronicle" vests in the Proprietors of the journal.

The Editor cannot undertake to return rejected communications unless a stamped and addressed envelope is enclosed for the purpose.

BUSINESS communications of every kind (advertisements, changes of address, etc.) should be addressed to the MANAGER. Advertisements intended for insertion in the next day's paper must reach the Office not later than 5 p.m.

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THE SCINDIA STEAM NAVIGATION COMPANY, LTD.

FORTNIGHTLY SERVICES BETWEEN:—

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3. Calcutta and Karachi via Coast Ports.
4. Rangoon, Calcutta, according in demand.

For freights and other particulars apply to:

Messrs. NAROTTAM MORARJEE & CO., Agents, Ballard Estate, BOMBAY.

SHIPPING.

P. & O. AND BRITISH INDIA.

(Incorporated in England.)

MAIL & PASSENGER SERVICE.

P. and O. SAILINGS TO PLYMOUTH AND LONDON CALLING AT MARSEILLES.

All Passengers are required to be in possession of Passports.

Date.	Steamers.	Connecting at Aden with	Tons.
21st Feb.	DEVANHA ..	MOREA*	10,911
28th ,,	CHINA ..		7,952
7th Mar	DONGOLA ..	MOOLTAN x	20,847
14th ,,	CALEDONIA		7,622
21st ,,	DELTA ..	MALWA *	10,941
25th ,,	DEVANHA† ..	Ex. steamer	8,092
28th ,,	NARKUNDA		16,223
4th Apl.	DONGOLA† ..		8,080
11th ,,	NALDERA ..		15,997
18th ,,	RAZMAK ..	MANTUA* ..	10,902
25th ,,	KAISAR-I-HIND ..		11,433
2nd May	RAZMAK ..	MONGOLIA x	16,504
9th ,,	RANPURA ..		16,100
16th ,,	RAZMAK ..	MACEDONIA*	11,089
23rd ,,	CHINA ..		7,952
30th ,,	RAZM K ..	MOLDAVIA x	16,426
6th June	NARKUNDA		16,227
13th ,,	RAZMAK ..	MOREA *	10,911
20th ,,	CALEDONIA §		7,622
27th ,,	RAZMAK ..	MOOLTAN x	20,847
4th July	KAISAR I-HIND ..		11,430
11th ,,	RAZMAK ..	MALWA* ..	10,941
18th ,,	RANPURA ..		16,100
25th ,,	DELTA ..	MALOJA x ..	20,837
1st Aug.	CHINA ..		7,952
8th ,,	RAZMAK ..	MANTUA* ..	10,902
15th ,,	CALEDONIA		7,622
22nd ,,	RAZMAK ..	NALDERA x	15,992
29th ,,	MOREA ..		10,911

x Through steamers from Australia, have limited accommodation for passengers from India.

* Through steamers from China, have limited accommodation for passengers from India.

§ Terminates voyage at Marseilles.

† Special reduced fares:—

	London.	Marseilles.
First Saloon ..	£66 & £62	£60 & £56
Second ,, ..	£52	£48

BRITISH INDIA SAILINGS.

Bombay to Port Said and Plymouth.

Date about	Steamers.	Tons.
1925		
5th March	MANDALA	5,246
19th ,,	DOMALA	8,441
2nd April	MODASA	8,980
16th ,,	DUMANA	8,427
30th ,,	WARFIELD*	6,060
14th May	MASULA	7,261
28th ,,	GAZANA*	5,284
11th June	MANDALA	8,246
25th ,,	A Steamer.*	..

* Cargo vessels only; will not convey passengers

P. AND O. SAILINGS, BOMBAY TO JAPAN VIA COLOMBO, PENANG, SINGAPORE, HONGKONG AND SHANGHAI.

Date.	Steamers.	Tons.	Connects at Colombo for Australia with
1925			
26th Feb.	NAGPORE*† ..	5,283	
4th Mar.	LAHORE ..	5 252	
20th ,,	ALIPORE* ..	5,272	
31st ,,	SARDINIA ..	6,684	MOLDAVIA.
7th April	JEYPORE* ..	5,318	
14th ,,	SOUDAN ..	6.696	CATHAY.
17th ,,	KIDDERPORE..	5 334	
28th ,,	MIRZAPORE* ..	6,715	
28th ,,	SICILIA ..	6.813	MOOLTAN
12th May	DELTA ..	8,097	COMORIN
9th June.	SARDINIA ..	6,684	DEVANHA
23rd ,,	SOUDAN ..	6,696	NALDERA
31st July.	SICILIA ..	6813	MONGOLIA

*Cargo vessels only; proceed to Japan via Singapore.

*†Cargo vessel only; proceeds to Japan via Singapore and Shanghai.

BRITISH INDIA SAILINGS.

TO AFRICA, KARACHI, PERSIAN GULF, TUTICORIN, COLOMBO, MADRAS, CALCUTTA AND RANGOON.

21st Feb.	CHAKLA ..	Karachi via Kathiawar.
22nd ,,	JAPAN ..	Colombo, Madras & Calcutta.
23rd ,,	VITA ..	Karachi via Kathiawar.
25th ,,	BARJORA ..	Busreh via Karachi.
27th ,,	VARSOVA ..	Busreh via Karachi.
4th March	KHANDALLA	East & S. Africa.

Terms and Rates of Freights and Passage may be arranged with

MACKINNON, MACKENZIE & Co., Ballard Road, Fort, Bombay.

P. O. BOX 122.

BANKING.

THE SHILOTRI BANK, LTD.,

Shilotri Bank Buildings, Tamarind Lane .. .. .. FORT, BOMBAY.

Branches:—GIRGAUM and POONA CITY.

Assets exceed Rs. 40,00,000/-

SAVINGS BANK 5% p. a.

INVESTMENTS mainly in or against Government of India Securities.
GOVERNMENT OF INDIA SECURITIES Bought and Sold promptly.
ADVANCES GRANTED against Gold and Government of India Securities.

DR. PRABHAKAR S. SHILOTRY, M. A., PH. D.
Managing Director.

THE BANK OF INDIA, LD.

ESTABLISHED 7TH SEPTEMBER, 1906.
Incorporated under the Indian Companies' Act VII of 1882.)
HEAD OFFICE:
ORIENTAL BUILDINGS, BOMBAY.
BRANCH—AHMEDABAD.
LONDON AGENTS:
THE WESTMINSTER BANK, LTD.
CAPITAL SUBSCRIBED ... Rs. 2,00,00,000
CAPITAL PAID-UP ..... Rs. 1,00,00,000
RESERVED FUND ..... Rs. 74,00,000
CURRENT DEPOSIT ACCOUNTS.

Interest is allowed on daily balances from Rs. 300 to Rs. 1,00,000 AT THE RATE OF 2½ PER CENT. PER ANNUM THROUGHOUT THE YEAR. On sums exceeding Rs. 1,00,000 interest is allowed by special arrangement. No interest will be allowed which does not amount to Rs. 3 per half year.

FIXED DEPOSITS.

Deposits are received fixed for one year or for shorter period at rates of interest which can be ascertained on application.

SAVINGS BANK ACCOUNTS opened on favourable terms. Rules on application.

A. G. GRAY,
Manager.

THE PUNJAB NATIONAL BANK LIMITED.

ESTABLISHED 1895.

Capital Authorised	1,00,00,000
Capital Issued	50,00,000
Capital Subscribed	50,00,000
Capital Paid up to 30/6/24 ...	30,17,785
Reserve Fund	28,50,000

HEAD OFFICE: LAHORE.

Amritsar	Hoshiarpur	Montgomery
Ambala City	Hyderabad	Okara (Dist. Montgomery)
Ambala Cant.	(Sind)	Peshawar City
Bombay	Jullundur	Peshawar Cant.
Cawnpore	Jammu	Patiala
Calcutta	Jhelum City	Quetta
Delhi	Karachi	Rawalpindi
D. I. Khan	Kasur	Sargodha
Ferozepore	Lahore City	Sialkot
Gujranwalla	Lyallpur	Simla
Gojra	Ludhiana	Srinagar
Hafizabad	Multan City	

London Agents:
THE MIDLAND BANK, LTD.

CURRENT ACCOUNTS are opened and interest allowed at 3 per cent. from January to June and 2½ per cent. from July to December, at Bombay on a minimum daily balance of Rs. 500 to Rs. 1,00,000.

FIXED DEPOSITS are received for 12 months and shorter periods at rates of interest which can be ascertained on application.

SAVINGS BANK DEPOSITS.—Sums as low as Rs. 5 received and interest allowed at 4½ per cent. per annum.

LOANS, OVERDRAFTS and CASH CREDITS.—The Bank grants accommodation on terms to be arranged against approved securities.

CHEQUES, HUNDIS, BILLS, etc., of outstations are bought, collected and discounted.

For other particulars and rules of business apply to—

DES RAJ MEHRA,
Manager.

THE YOKOHAMA SPECIE BANK LIMITED.

(REGISTERED IN LONDON.)
(ESTABLISHED 1880.)

	Yen
Subscribed Capital	100 000,000
Paid-up Capital	100,000,000
Reserve Fund	77,500,000

HEAD OFFICE—YOKOHAMA.

BRANCHES:

Batavia	Kobe	Seattle
Bombay	London	San Francisco
Buenos Aires	Los Angeles	Samarang
Calcutta	Lyons	Shanghai
Canton	Manila	Singapore
Changchun	Nagasaki	Suimonosaki
Darien	Newchwang	Semarabaya
Fengtien	New York	Sydney
Hamburg	Nagoya	Tientsin
Hankow	Osaka	Tokyo
Harbin	Peking	Tsinan
Hongkong	Rangoon	Tsingtau
Honolulu	Rio de Janeiro	Vladivostock
Fai Yuan	Saigon	

CURRENT DEPOSIT ACCOUNTS are opened for approved customers and interest is allowed at the rate of two per cent. per annum on daily balances of not less than Rs. 1,000 provided that the amount of half-yearly interest is not less than Rs. 5.

FIXED DEPOSITS are received for one year or shorter period on terms which may be ascertained on application.

Every description of BANKING and EXCHANGE business transacted.

I. WASHIO,
Manager,
Hornby Road, Bombay.

Post Box No. 207.

THE EASTERN BANK, LTD.

(Incorporated in England).
HEAD OFFICE:
4, CROSBY SQUARE, LONDON, E.C. 3.
BRANCHES:

Amara	Colombo
Baghdad	Hillah
Bahrein	Karachi
Basrah	Madras
Bombay	Mosul
Calcutta	

Authorised Capital	£2,000,000
Paid-up Capital	£1,000,000
Reserved Fund	£ 500,000
Reserve Liability of Shareholders	£1,000,000

BOARD OF DIRECTORS:

J. S. Haskell, Esq., Chairman.
Sir J. Lega-Wood, K.B.E., C.B., C.M.G., Deputy Chairman.
Sir Percy Wilson Newson, Bart.
J. H. Batty, Esq.
A. Bromley-Martin, Esq.
Emile Francqui, Esq.
Capt. R. E. Sassoon, M.C.

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A. J. Raymond, Esq.
Sir Dinshaw Maneckjee Petit, Bart.
Narottam Morarji, Esq.

BOMBAY BRANCH:
Corner of Hornby Road and Churchgate Street.

INTEREST will be allowed on Fixed Deposits for one or two years at rates to be ascertained on application.

CURRENT ACCOUNTS opened and Fixed Deposits received for shorter periods at rates to be ascertained on application.

INTEREST allowed on Savings Deposit Accounts at 4 per cent. per annum. Copies of the Rules may be obtained on application.

BILLS OF EXCHANGE purchased, Loans and Credits granted on approved security and every description of Banking and Exchange Business undertaken. Purchases and Sales of British and Foreign Securities effected on usual terms.

L. F. TUCKER,
Manager.

ALLAHABAD BANK LTD.

ESTABLISHED 1865.
Affiliated to the P. and O. Banking Corporation, Limited.

	Rs.
Authorised and Subscribed Capital	40,00,000
Capital Called Up	35,50,000
Reserve Fund	44,50,000

Head Office: CALCUTTA.
Branches and Sub-Agencies:

Allahabad	Fyzabad	Moradabad
Allahabad City	Gorakhpur	Mussoorie
Amritsar	Hapur	Muttra
Bareilly	Hathras	Nagpur
Benares	Jhansi	Naini Tal
Bombay	Jubbulpore	Patna
Cawnpore	Lahore	Rae Bareli
Cawnpore City	Aminabad Park	Raipur
Chandausi	Lucknow	Rangoon
Dehra Dun	Lucknow City	Shahjahanpur
Delhi	Lyallpur	Sitapur
Etawah	Meerut	

CORRESPONDENTS.
In all the principal towns throughout India.
LONDON BANKERS:
The P. and O. Banking Corporation, Ltd.
The National Provincial Bank, Ltd.
CURRENT ACCOUNTS.
Opened free of charge.
FIXED DEPOSITS.
Received for long or short periods on terms which may be ascertained on application.
SAVINGS BANK DEPOSITS.
Small sums received. Copy of rules can be obtained on application.
Government Paper and other securities purchased and sold, the custody thereof undertaken and interest and dividends realized.
Loans and Cash Credits granted.
Currency Notes of any circle, Cheques and Hundies are received for credit in Fixed Deposit Account free of charge.
Banking business of every description transacted.
Copy of rules may be had on application at Head Office and at any of the Branches.
Passenger Letters of Credit are issued available for use on board P. and O., British India Steam Navigation Company (Home Line), and Orient Steamers, at Ports of call at the Offices of the Agents of the P. and O. Steam Navigation Company and British India Steam Navigation Company and at any Office of the P. and O. Banking Corporation, Ltd.

T. L. FOREMAN,
Agent, Bombay Branch.

Allahabad Bank Building,
Apollo Street, Bombay.

CURE YOUR EYE

Diseases any kind, Cataract, Glaucoma, Iritis Stye, Watery eye, Corneal Ulcer, Redness, etc. (without knife) by our LOTUS HONEY. Safe remedy of nature 1 dram Rs. 2-8. 2 drams Rs. 4. Postage extra. Ask for free particulars to:—NEW FORMULA CO., Kandi Bengal, India (Dep. 5).

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SEND FOR NEW PROSPECTUS OF THE

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REDUCED RATES FOR INDIAN LIVES

BOMBAY OFFICE: WHEELER'S BUILDING, HORNBY ROAD.

BANKING.

THE UNION BANK OF INDIA, LIMITED.

Subscribed Capital ...	Rs. 1,19,70,000
Paid-up Capital ...	Rs. 59,85,000

CURRENT ACCOUNTS.—Interest allowed at 3 per cent. per annum from January to June, 2½ per cent. per annum from July to December.

FIXED AND SHORT DEPOSITS received. Rates to be ascertained on application.

SAVING BANK.

Interest allowed at 4½ per cent. Withdrawals twice a week.

Every description of Banking Business transacted.

Managing Agents,

THE CENTRAL BANK OF INDIA LIMITED.

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LIFE INSURANCE IS A NECESSITY.

DO INSURE YOUR LIFE WITH THE

INDUSTRIAL & PRUDENTIAL ASSURANCE CO., LTD.

(Head Office: 113, Esplanade Road Fort, Bombay.)

A PURELY INDIAN CONCERN MANAGED BY INDIANS.

Apply for particulars to:—

Messrs. JIVANLAL DASTUR & CO. Secretaries and Managers.

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THE GENERAL ASSURANCE SOCIETY LIMITED, AJMER.

Intending Assurers are invited to compare rates and conditions of this most flourishing and up-to-date INDIAN INSURANCE Co. with any other in Field.

Funds exceed Rs. 12,00,000/-.

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GUARANTEED TRIPLE BENEFIT POLICIES A SPECIALITY.

combining the advantages of Whole Life and Endowment Assurances.

Apply for New Explanatory Leaflet to —

(1) S. R. SARDESAI, Opp. Majestic Cinema Girgaum, Bombay.
(2) L. V. RAMDURG, Hubli.
(3) B. S. VAIDYA, Baroda.
(4) P. D. BHARGAVA, Esq., F.S.S. (Lond Manager, Head Office, AJMER.

NOTE:—Wanted AGENTS on Liberal Commission.

"FACTS ARE STUBBORN THINGS."

You have a duty to your Dependents. PROTECT THEM by a LIFE POLICY with the

BOMBAY LIFE ASSURANCE CO. LTD.

(Established 1908.)

67, Apollo Street, Fort, BOMBAY.

MARRIAGE DOWRY POLICY

The perfected system to provide Marriage Dowries for Daughters. GUARANTEEING PAYMENT OF FULL SUM ASSURED IN EVENT OF PARENT'S DEATH, and REFUND OF FULL PREMIUM PAID WITH 4 PER CENT. INTEREST SHOULD CHILD DIE WITHIN POLICY TERM. Profits added if parent and child survive policy term. Descriptive pamphlet upon application.

ZENITH LIFE ASSURANCE COMPANY, LTD.

Esplanade Road, BOMBAY.

MODERN TAILORING

MODERATE CHARGES
BEST MATERIALS
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Opp: Mongini, Ld.,
Churchgate St., : : : BOMBAY

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Is the last word in the cure for aches and pains. 25 years of increasing sales prove this fact.

AMRUTANJAN

Is the only Indian pain balm used in millions of homes. It certainly

CURES ALL

aches, pains, swelling, sprain, stiff joints, cold, cough, cuts, bruises, chiblains, rheumatism, backache and a host of other pain troubles. Cost 10 Annas.

Sold Everywhere,

It kills and cures all

ACHES AND PAINS.

DR. D. WRITER & CO.

"TIKLI" Brand Tablet Manufacturers of Quinine, Purgative, Vegetable Laxative, etc., etc., and Medicated Lozenges.

Private formulas rendered in plain or sugar-coated tablet form, at reasonable rate.

Please call for our FREE LIST.

Address:—CORNER GRANT ROAD BOMBAY NO. 7.

B

CLASSIFIED ADVTS.

Readers' Private Short Advertisements are inserted in these columns at the following rates:—

FIRST 20 WORDS ONE RUPEE.

Every additional word—ONE ANNA.

CASH MUST ACCOMPANY ORDER.

The full name and address of the advertiser is required, not necessarily for publication.

Advertisers who do not wish their names and addresses published will be given a Box number. The words Apply Box No..... Advertisement Department, 'Bombay Chronicle'" to be paid for.

Replies to advertisements cannot be forwarded, but can be obtained at the office on production of the voucher.

Answers to advertisements should be addressed as follows:—Box Number..... Advertisement Department, "Bombay Chronicle" Office, Bombay.

Unclaimed replies to advertisements, are destroyed after one month.

SITUATIONS VACANT.

WANTED—A respectable Hindoo LADY COMPANION with full knowledge of English and Sanskrit for a respectable Hindu family. Apply with testimonials to Box No. 696, Advt. Dept., "Bombay Chronicle."
A M809

COFFEE BEANS—Sales representatives in all towns on commission basis wanted by Peirce, Leslie and Co., Ltd., Coimbatore.
A M803

WANTED—CHEMIST, expert in Refining oils especially Cottonseed oil and manufacture of soaps; only experienced man need apply. BERAR OIL WORKS, LTD., Akola.
A 814

WANTED—A SALESMAN for Hardware line. Only capable and influential men should apply stating age, experience, terms and testimonials to Box No. 697, Advt. Dept., "Bombay Chronicle."
A M807

AGENTS WANTED on good Commission for well-renowned Nut-crackers. Sample case reduced Rs. 5-0, terms liberal, illustrated booklet free from THE CHHATBAR TRADING CO., Jamnagar (Kathiawad).
A M813

WANTED—A SALESMAN for paper line Only capable and influential men should apply, stating age, experience, terms and testimonials to Box No. 695, Advt. Dept. "Bombay Chronicle."
A M805

WANTED—Two INFLUENTIAL SALESMEN for paper and Hardware lines on commission basis only. Communicate with age, experience and terms to Box No. 696, Advt. Dept., "Bombay Chronicle."
A M806

WANTED—A CANVASSER on monthly salary of Rs. 60 plus 1 per cent. on the orders, booked for our well-known brands of high class Indian cigars, to work as a side line. None, but those well conversant in the line need apply to S. MILLER & CO., Dindigul.
A M822

WANTED.—A. B. Com. of the Bombay University to serve as a teacher of Commercial subjects in the Kala Bhavan Technical Institute, Baroda. Pay Rs 75 per month, with future prospects to a competent man. Apply immediately to the PRINCIPAL.
A 22718

BIG MONEY—BIG SALARY—Is waiting for you to come and get it. No matter where you live or what your experience, we teach you, how to make Rs. 100 to 500 p.m. in office or at home. We teach you BY POST, at your home, in your spare time, by NEW EASY METHODS, the following subjects:—(1) BRAND NEW SHORTHAND in 30 days. Only 9 Characters and 3 Rules. Two days' free trial. No money unless fully satisfied. Our students command highest salaries. (2) BOOK-KEEPING in 30 hours. Marvellous short-cut methods. Special introductory offer. (3) SOAP-MAKING. This Course free if you like. Make soap at —/1/ per lb. (4) BOOT POLISH MANUFACTURE. Sample finishes free. We have helped hundreds of men to immediate and permanent success. State subject in which interested and enclose 3 anna stamp for illustrated booklet and proof of our statement. Address—RAWALPINDI COLLEGE (B) RAWALPINDI.

PROFESSION.

FREE TREATMENT FOR LEPROSY.
(Under Special Diet.)

FREE SAMPLE PACKETS OF THE INfallible remedy for Leucoderma or White Leprosy to prove its efficacy and to show that the disease is not incurable as supposed. It never fails. The sample packet will be enough to produce wonders in only one inch spot. Write for it at once, per V.P.P. for As. 6 to meet the cost of its transmission. Details of infallible remedies for Constipation, Dyspepsia, etc., etc. PANDIT KRIPARAM (Specialist in Leprosy.) 8, Nandilagan Lane, Salkhia, (Howrah).

N.B.—"Leprosy and its Treatment," a guide to cure Leprosy. Price Rs. 2 postage As. 5 extra.

TRADE ANNOUNCEMENTS.

JEWELLERS LTD
STERLING SILVER PHOTO FRAMES.
A LARGE VARIETY OF FANCY PATTERNS AND SIZES.
FINISH AND PRICE. BEYOND CRITICISM
TREASURE HOUSE
Churchgate Street, Bombay.

AUCTION SALE by Messrs. Crawford & Co. on SUNDAY, 22nd instant at 10 a.m. (S.T.) at 115 Nepean Sea Road, very rich and Select Pieces of Dining, Drawing and Bed Room Furniture by well known Makers, Rich Carpets, English Dinner Set, Crockery, Glass and Platedware, English Icebox, Meatsafes, etc., etc., Property of an European Gentleman proceeding home. On view.
T 825

TUBERCULOSIS CURED—If you want to get rid of this horrible disease communicate confidentially with S. D. C/o. MANAGER "Bombay Chronicle". Terms Moderate.
T M756

MISCELLANEOUS WANTED.

WANTED—A AUTOMATIC TIME RECORDER for the workshop new or second-hand in good working order. Apply with lowest rate, Box No. 694, Advt. Dept., "Bombay Chronicle."
N M797

MISCELLANEOUS FOR SALE

TYPEWRITERS FOR SALE—Last chance of buying New Yost Typewriters, latest model No. 20, Foolscap or Brief Size, for Rs. 200 only. Few left. All Policy Size sold out. Original price Rs. 495 and 540. Rs. 250 for 25 inch Carriage, 275 for 30 inch.

	Rs.
Oliver 3, Rs. 65, Brief, 75, Monarch ...	90
Remington 7, 65, 8, 75, Empire 1, 75, ...	90
Underwood 5, 125, 145, Smith 5, 125, 8 ...	150
Yost 20, 85, 100, Brief, 150, New Types, ...	160
Hammond Multiplex, 125, 140, Mercedes, ...	175
Remington 10, 125 to 200, Brief, 150 to ...	200
Mahrati Remington 9, 125, Gujerati, 120 ...	150
Corona 3, 100, 120, 130, New, ...	160
Corona 3, Improved Model, New, ...	195
Corona Four, latest, just arrived, ...	225

NICOLLS & COMPANY, Typewriter Experts, Opp. Petit Institute, Hornby Road, Bombay.
Telephone No. 21223.
W.S.

GLOBE'S TYPEWRITER BARGAINS:—

	Rs.
Corona latest Improved Model, New	195
Corona Four (Four-bank Keyboard), New	225
Remington Portable, New	234
Fox Portable (Shop-soiled)	125
Senta Portable (German), New	150
Underwood 5 Rs. 100, Remington 10 from	100
Empire No. 1 with Back spacer (Fine) ...	100
L. C. Smith Brief Size Rs. 85, Hammond Multi	85

Rebuilt Typewriters: Remington 10 and 11 and Oliver 9 and 11. Exceptionally low prices. Ribbons Carbon Papers. Repairs to All Makes.
THE GLOBE TYPEWRITING CO.,
24, Churchgate Street, Fort, Bombay.
T 8

TYPEWRITERS—Remington 7 Rs. 60, 8 Rs. 70, Empire 1 Rs. 75, Yost 20 Rs. 95, Oliver 3 Rs. 60, 5 Rs. 95, 9 Rs. 120, Remingtons Nos. 10 & 11 Rs. 95 to 215. Remington Factory Rebuilts as new at second-hand prices. Guaranteed Repairs to all makes. STANDARD TYPEWRITER COMPANY, Hornby Road, opposite Petit Institute, Fort, Bombay.
N

MACHINERY, TOOLS, ETC.

GOOD and complete Chrome Tanning Machinery in working order is for sale. Apply to Mr. MEHARBUX, 228, Cadell Road, Mahim.
K M797

PHOTOGRAPHY.

PHOTOGRAPHS.

Photographs of general interest are invited from readers, from all parts of India for publication in the "Sunday Chronicle." Preference will be given to topical photographs on subjects of political, general, engineering, scientific or other interest. Accepted photographs will be paid for on publication, at usual rates.

The Editor undertakes no responsibility for the return of unaccepted photographs, but every endeavour will be made to return rejected photographs, accompanied by stamped addressed envelope.

All photographs must be sent to the

EDITOR,
"Sunday Chronicle,"
Medows St., Fort, Bombay.

EDUCATIONAL.

THE KALBADEVI SHORTHAND AND TYPEWRITING INSTITUTION—Established 1908.—The most successful and therefore the best. Testimonials from Members of Parliament and other Europeans, etc., etc. Subjects: Book-keeping and Accountancy, Typewriting, Shorthand and Shorthand Speed Classes and all other commercial subjects. Special arrangement for Ladies. Managing Proprietor: GOPALDAS LALDAS, Princess Street corner Kalbadevi Road, Bombay.

PUBLIC NOTICES.

GOVERNMENT ANNOUNCEMENTS, Legal and Public Notifications are published in these columns at the following rates:—

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Mofussil advertisers are requested to send remittance in advance, and state clearly, whether they wish to insert their advertisements in these columns or in the classified short advertisement column.

THE BOMBAY STOCK EXCHANGE LIMITED.

NOTICE

NOTICE IS HEREBY GIVEN that the FIFTH ORDINARY GENERAL MEETING of the Shareholders of the Company will be held at the Registered Office of the Company, Medows Street, Fort, Bombay, on THURSDAY, the 5th March, 1925, at 3 p.m. (S. T.) for transacting the following business:—

1. To adopt the Directors' Report and the duly audited Balance Sheet and Profit and Loss Account for the year ending 31st December, 1924.
2. To sanction the declaration of Dividend.
3. To elect Directors.
4. To appoint Auditors for the current year and to fix their remuneration.
5. To transact such other business as may be brought forward by the Chairman.

Notice is also given that SHARE TRANSFER BOOKS of the Company will be CLOSED from 2nd March, 1925, to 7th March, 1925, both days inclusive.

By order of the Board of Directors,
M. D. DARU,
Secretary.
Bombay, 14th February, 1925. 22728

NOTICE

NOTICE IS HEREBY GIVEN that the undersigned is the full proprietor of the firm of "Seth Shaligram Jainarayan" at Arvi and is in possession of all the properties of that firm and has been carrying on all the transactions of the firm for the last several years as owner. That one Madangopal Deokaran of Nagpur has recently instigated Musamat Kundanbai, widow of Jainarayan and Musamat Gulab-bai, widow of Ganeshnarayan, who are both residing with him at Nagpur to set up a claim to this property, and from some notices issued by these ladies under the signature of Madangopal Deokaran to certain trading firms, it appears that these ladies have authorised the said Madangopal Deokaran and one Gajadhar to draw hundis and sell goods and do other acts on behalf of the said firm. These ladies have absolutely no right, title, or interest over the properties of the said firm and the authority, if any, given by these ladies to Madangopal and Gajadhar to act on behalf of this firm, is absolutely valueless and ineffectual for the purpose of binding the firm. Notice is hereby given to all concerned that whoever deals with these two ladies or these two men will do so at his own risk and the undersigned refuses to acknowledge any liabilities in connection with those transactions.

GOWARDHANDAS GANESHRAM,
Proprietor of the firm of Shaligram Jainarayan of Arvi, District Wardha.
Arvi,
9th February, 1925. M790

THE SURAT INDUSTRIAL MILLS COMPANY LTD., SURAT.

NOTICE.

THE PUBLIC ARE HEREBY INFORMED that one box, containing record and books of accounts etc. of the above Company has been missed on the 6th instant from the railway train leaving Bombay at about 12.50 noon before reaching Baroda. One, who will find it out and hand it over to the Company will be well rewarded.

NAGINLAL MAGANLAL & BROS.,
Agents.
15-2-1925. M815

WANTED.

A competent man for the non-Government post of Provincial Secretary to the Bombay Boy Scouts Council. Only outdoor, men who have had some experience of Scouting need apply.

Must be prepared to act as Treasurer of the Scout funds, to travel on inspection duty and to edit the Headquarters Gazette.

Pay from 600 rupees a month and travelling expenses according to Civil Service Regulation. Engagement to last for one year in the first instance from early March, but it is expected that the post will be permanent.

Applications should be forwarded to the undersigned immediately, stating qualifications, age, etc.

A. C. MILLER.
Provincial Secretary to the Bombay Boy Scouts Council.
4, Esplanade Terrace, Jejeebhoy Road, Poona, 16th February, 1925. 22736

PUBLIC NOTICES.

GENERAL NOTICE.

THE JAPAN and SHANGHAI SILK MERCHANTS ASSOCIATION has passed in their General Meeting on 18th February, 1925, the following resolution to be in force from 1st March, 1925:—

A member of the Association can demand cash from any purchaser local or otherwise if he so desires. In case a member is willing to give credit, he may do so for 15, 25 or 35 days as the most. If any merchant fails to make payment within the stipulated time, the Association should be immediately informed about the matter so that the Managing Committee may take necessary steps.

Bombay, 20-2-25. 824

PUBLIC NOTICE.

AS HIS EXCELLENCY the GOVERNOR and LADY WILSON will drive IN STATE from the Willingdon Sports Club to the Race Course on SATURDAY, the 21st instant, the public are informed that Clerk Road west of the B. B. and C. I. Railway Crossing, Junction Road and Haines Road north of the Level Crossing will be CLOSED to vehicular traffic between 3-30 p.m. and 4-15 p.m. and again between 5-45 p.m. and 6-30 p.m.

This notice is issued under Section 23 (4) of Act IV of 1902.

P. A. KELLY,
Commissioner of Police.
Head Police Office,
Bombay, 19th February, 1925. 22729

NOTICE.

VILE PARLE TOWN PLANNING SCHEME NO. II.
GHATKOPAR TOWN PLANNING SCHEME NO. I.
SANTA CRUZ TOWN PLANNING SCHEME NO. III.

THE ABOVE THREE SCHEMES having been sanctioned by Government, the Certificates of Tenure and Title can be had from the office of the undersigned on payment of Rs. 3-8-0 for each final plot in the scheme.

E. M. GILBERT-LODGE,
F.S.I., F.I.A., F.A.I.,
Arbitrator.
Old Custom House Yard,
Fort, Bombay. 22731

NOTICE

GREAT INDIAN PENINSULA RAILWAY.
(Incorporated in England)

TRAIN SERVICE ON HARBOUR BRANCH.

ON SUNDAYS, the 15th and 22nd February and 1st and 8th March, 1925, owing to the necessity for special works, there will be no Electric Train Service between Victoria Terminus and Kurla or Steam Train Service between Gowari and Bandra on the Harbour Branch between 9 and 16/0 Hours.

D. A. FENTON.
Chief Transportation Superintendent
Bombay, 4th February, 1925. 22695

LEGAL NOTICES.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

ORDINARY ORIGINAL CIVIL JURISDICTION.

Suit No. 73 of 1925.
SHORT CAUSE.

Summons to answer Plaint under Section 27, O. V. rr. 1, 5, 7 and 8, and O. VIII, r. 9 of the Code of Civil Procedure.

KESHAVLAL RUPSINH DHRUV, of Bombay, Hindu Inhabitant, a Merchant, carrying on business at Zavery Bazar, without the Fort of Bombay ..... Plaintiff.

vs.

MOTILAL LALLUBHAI CHAWLLA, of Bombay, Hindu Inhabitant, residing at Harkness Road, without the Fort of Bombay ..... Defendant.

GEORGE V. by the Grace of God, of the United Kingdom of Great Britain and Ireland, and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India. Greeting. Whereas the abovenamed Plaintiff has filed a Plaint in this Court against you the abovenamed Defendant whereof the following is a concise statement, viz:—

The Plaintiff prays that the Defendant may be ordered and decreed to pay to the Plaintiff the sum of Rs. 3,526-4 and interest thereon at the rate of 9 per cent. per annum, Aso Sud 13th, S. Y. 1981, corresponding to 10th October, 1924, till judgment, costs of this suit and interest on judgment at 6 per cent. per annum till payment.

You are hereby summoned to appear in this Court on the 3rd day of March, 1925, at quarter past eleven o'clock standard time in the forenoon, in person or by an Advocate duly instructed by an Attorney of this Court and able to answer all material questions relating to the suit, or who shall be accompanied by some other person able to answer all such questions to answer the abovenamed Plaintiff and as the day fixed for your appearance is appointed for the final disposal of the suit, you must produce all your witnesses on that day, and you are hereby required to take notice that in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence; and you will bring with you (or send by your Attorney) any document in your possession or power containing evidence relating to the merits of the Plaintiff's case or upon which you intend to rely in support of your case.

Witness Sir NORMAN CRANSTOUN MACLEOD, Kt., Chief Justice at Bombay aforesaid this 10th day of January, 1925.

Seal of the High Court at Bombay.

(Sd.) R. B. PATEL.
for Prothonotary.
(Sd.) R. B. PATEL.

The 10th day of January, 1925.
Messrs. REGE & SURAIYA,
Plaintiff's Attorneys. 22713

LEGAL NOTICES.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

ORDINARY ORIGINAL CIVIL JURISDICTION.

SUIT NO. 1242 OF 1919.

Messrs. BREUL & CO. ..... Plaintiffs.

Versus

(1) BAI BAPI alias KASSUM, widow of Manibhai Jesunghbhai, (2) AJIT-SINGHBHAI MANIBHAI and (3) CHANDRASINGHBHAI MANIBHAI, carrying on family business in partnership as Merchants in the name and style of Messrs. Chandrasing Manibhai Jesingbhai at Ahmedabad. ..... Defendants.

PURSUANT to the Consent Decree, dated 13th July, 1922, and the Judge's Order, dated 6th day of March, 1924 and 18th December, 1924, made in the above suit the following immoveable property will be sold by Public Auction by the Commissioner of this Hon'ble Court at the premises at Ghee Kata Ahmedabad on Saturday, the 21st day of March, 1925, at the hour of 4 o'clock in the afternoon (Standard Time).

PARTICULARS.

The right, title and interest of Bai Bapi, widow of Manibhai Jesunghbhai and of Ajitsing Manibhai, the 1st and 2nd Defendants in the said Suit No. 1242 of 1919 in all that piece or parcel of land or ground, containing by admeasurement four thousand square yards or thereabouts situate at Ghee Kata, Ahmedabad, Taluka Ahmedabad, Pats. Taluka North Daskaroi Zilla Tukri Ahmedabad and known as Seth Jesinghbhai Hathising's wadi together with four big houses and other small structures and registered in the Books of the Collector under G Tika number 6 Survey No. 181 and bearing Municipal Nos. 2397, 2384, 24-0-2411, 24-2 and 2413 and bounded as follows:—On the North partly by the property of Saheb sing Manibhai and partly by a passage leading to the said Wadi on the South partly by the property of Maganbhai Hathisingh and partly by a building belonging to the Panjrapole on the West by the Public Road and on the East by other buildings belonging to the Panjrapole.

For further particulars and conditions of sale application should be made at the office of the said Commissioner or at the Office of Messrs. CAPTAIN & VAIDYA, Attorneys for the Plaintiffs abovenamed at No. 121, Esplanade Road, Fort, Bombay.

Dated this 19th day of June, 1924.
M. H. WADIA,
22676 Commissioner.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

TESTAMENTARY AND INTESTATE JURISDICTION.

GEORGE V. by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India.

Petition for Letters of Administration with the Will annexed of the property and credits of GANPAT BAPUJI PATANKER, of Satara, Hindu Inhabitant, till lately residing at Durgadevi without the Fort of Bombay, a Traffic Controller in the Bombay Electric Supply and Tramway Co., Ltd. ..... Deceased.

Bai SUNDRABAI, widow of Ganpat Bapuji Patanker, the deceased abovenamed of Satara, Hindu Inhabitant, temporarily residing at Jacob Circle, without the Fort of Bombay ..... Petitioner.

All persons claiming to have any interest in the Estate of the abovenamed deceased are hereby cited to come and see the Proceedings if they think fit, before the Grant of Letters of Administration

Witness Sir NORMAN CRANSTOUN MACLEOD, Knight, Chief Justice at Bombay aforesaid this Sixth day of February in the year of our Lord, One thousand nine hundred and twenty-five and in the Fifteenth year of our Reign.

Seal of the High Court at Bombay.

P. B. MALABARI,
Registrar.
E. J. DAVAR,

The 6th day of February, 1925.
Messrs. RUSTAMJI & GINWALA,
Petitioner's Attorneys.
22730

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

TESTAMENTARY & INTESTATE JURISDICTION.

GEORGE V. by the Grace of God of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India.

Petition for Letters of Administration de bonis non with the Will annexed of Dinanath Vinayak Devoolker, late of Bombay, Hindoo Inhabitant, a Merchant ..... Deceased.

VINAYAK DINANATH DEVOOLKER, of Bombay, Hindoo Inhabitant, residing at Lamington Road, outside the Fort of Bombay ..... Petitioner

All persons claiming to have any interest in the Estate of the abovenamed deceased are hereby cited to come and see the Proceedings, if they think fit, before the Grant of Letters of Administration de bonis non.

Witness Sir NORMAN CRANSTOUN MACLEOD, Knight, Chief Justice at Bombay, aforesaid this Fourth day of February in the year of our Lord One thousand Nine hundred and twenty-five and in the fifteenth year of our Reign.

Seal of the High Court at Bombay.

(Sd.) P. B. MALABARI.
Registrar.
(Sd.) E. J. DAVAR.

The 4th day of February, 1925.
Messrs. CAPTAIN AND VAIDYA,
Petitioner's Attorneys.

LEGAL NOTICES.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

TESTAMENTARY AND INTESTATE JURISDICTION.

GEORGE V. by the Grace of God, of the United Kingdom of Great Britain and Ireland, and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India.

Petition for Letters of Administration with the Will annexed of the property and credits of SITABAI, widow of Dinanath Vinayak Dewoolker, of Bombay, Hindu Inhabitant, residing at Lamington Road, without the Fort of Bombay ..... Deceased.

VINAYAK DINANATH DEWOOLKER, of Bombay, Saraswat Brahmin Hindu Inhabitant, Student residing at Lamington Road, without the Fort of Bombay ..... Petitioner.

All persons claiming to have any interest in the Estate of the abovenamed deceased are hereby cited to come and see the Proceedings, if they think fit, before the Grant of Letters of Administration.

Witness Sir NORMAN CRANSTOUN MACLEOD, Knight, Chief Justice at Bombay aforesaid this Fourth day of February in the year of our Lord One thousand nine hundred and twenty-five and in the Fifteenth year of our Reign.

Seal of the High Court at Bombay.

(Sd.) P. B. MALABARI,
Registrar.
(Sd.) E. J. DAVAR,

The 4th day of February, 1925.
Messrs. CAPTAIN AND VAIDYA,
Petitioner's Attorneys.

AUCTION SALES.

SORABJEE COWASJEE & CO.
Auctioneers and Commission Agents, 123, Medows Street, Fort, Bombay.
Tel. No. 2736.

IMPORTANT TO CAPITALISTS.
AUCTION SALE OF TWO VERY VALUABLE AND IMMOVEABLE PROPERTIES IN BUSINESS LOCALITY AT MUSJID BUNDER ROAD, NEAR SAMUEL STREET, VADGADI.

Messrs. SORABJI CAWASJI and Co., will by the order of Messrs. Mahomed Ali & Co., Attorneys for the Mortgagee (1st Abdulla Rahimtulla, Vakil mentioned Hajiani and Goolam Hussain Haji Alimukhia and on account and at the risk of the heirs and legal representatives of the deceased, Mortgagor Bai Navibai, widow of Khatao Wagji and the beneficiaries mentioned in the Deed of Settlement dated the 6th day of March, 1907, from Bai Navibai, widow of Khatao Wagji to Bai Navibai and Goswami Shri Rukhmaboai, and also those mentioned in the Deed of Settlement dated 2nd November, 1911, from Navibai, widow of Khatao Wagji to Navibai and Rahimuddins Wagji, Narainbas Dewji, Laxmanidas Sadhuradas and Jiwandas Ramdas and pursuant to the power of sale given to the Mortgagees under the Indenture of Mortgage dated 27th August, 1923, and in further pursuance of the Consent Judge's Order dated the 15th day of December 1924, made by the High Court of Bombay in Suit No. 3448 of 1924, (Charandas Khatao Wagji vs. Haji Allarakuta Rahimtulla and others), sell by Public Auction on MONDAY, the 2nd day of March, 1925, at 4-30 p.m. (S.T.) the undermentioned properties on the premises.

PARTICULARS OF THE PROPERTIES.

FIRSTLY:—All that piece or parcel of quit and ground rent tenure land or ground situate at Musjid Bunder in the Sub-District of Bombay on the East side of Shamji Mussaji Street (now called Samuel Street), together with the messuage, tenement or dwelling house standing thereon containing by admeasurement 2-0-89 square yards or thereabouts and registered in the books of the Collector of Bombay under Old No. 751, New No. 6475, Old Survey No. 499, New Survey No. 2366, Cadastral No. 343, Mandvi Division and assessed by the Municipality under B Ward No. 1582, and Street Nos. 257-259, and which said premises are bounded on or towards the East by a private passage appertaining to the property of the said Navivahu firstly described on or towards the West by the Shamji Hustaji Street, on or towards the North by the property of Tulsidas Soorji, and on or towards the South by a private passage common for the use of properties firstly and secondly described and other adjoining properties and which said premises are now in the occupation of the tenants of the Mortgagees.

For further particulars and conditions of sale apply to Messrs. Mahomed Ali & Co., attorneys for the Mortgagees at their office at No. 15, Military Square Lane, Fort, Bombay, or to the Undersigned.

SORABJEE COWASJEE & CO.
Auctioneers.

WONDERFUL DELINEATION WITH AMAZING ACCURACY.

Professor PANDIT MOTILAL, F.B.I.M.S. (London), Scientific Astrologer and Palmist Secretary, British Institute of Mental Science (Incorporated by Act of Parliament), Central India Branch, Mhow, C.I. Examines Horoscopes, undertakes all Astrological works, delineates Palms, Questions answered. Advice on health, business, betterment, Marriage, friends, Courtship etc., at reasonable fees. Charges for one year in detail Rs. 3. Brief reading of your life Rs. 5. Full character reading Re. 1. Send time date month and year of birth or time of writing letter to above address. Trial solicited. Testimonials highest from Civil and Military officers.
M678

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AUCTION SALES.

CRAWFORD & CO.

Auctioneers and Commission Agents,
122, Apollo Street, Fort, Bombay.
Telephone No. 20521.

SALE TO-DAY AT 10 30 A.M. (S.T.)

AUCTION SALE OF VALUABLE AND ARTISTIC HOUSEHOLD FURNITURE SPECIALLY ORDERED FROM ENGLAND, SWEET TONED COTTAGE PIANO, ETC., ETC.

THIS-DAY SATURDAY, the 21st Feb. 1925 at 10-30 a.m. (S. T.), Messrs. CRAWFORD and Co. are instructed to sell by Public Auction at Connaught Mansion, opposite Colaba Post Office, Wodehouse Road, very valuable and specially made-to-order English furniture, English dining table, dining chairs, English sideboard, English dinner waggons and dumbwaiters, English drawing room suite, mahoganised silver show cases, Chesterfield sofas and chairs, sweet-toned cottage piano, piano-settee, rich tapestry lined English drawing room suite, table ornaments, rich carpets, pictures, flower pots, marble top tables, teapoys, hat stands, English bedroom furniture, mahoganised glass and panel door almyrahs, dressing chests, dressing tables, teapoys, bedroom chairs, English dinner set, glass and platedware, English ice box, brass ornaments, meatsafes, etc., etc.

The property of W. D. Lark, Esq.
Furniture is on view.

AUCTION SALE OF RICH AND SELECTED PIECES OF DINING, DRAWING AND BEDROOM FURNITURE, BY WELL-KNOWN MAKERS, COTTAGE PIANO, MUSICAL BOX, SILVER PRESENTATION ARTICLES, BOHEMIAN VASES, CHINA JARS, DRESSING HAND-BAG WITH SILVER FITTINGS, ETC., ETC.

TO-MORROW SUNDAY, the 22nd Feb. 1925 at 10 a.m. (S.T.), Messrs. CRAWFORD & Co. are instructed to sell by Public Auction at Nepean Sea Road near the bungalow of Sir Pherozeshah Mehta and opposite the bungalow of Mr. Kasinath, rich and selected pieces of dining, drawing and bedroom furniture, by well-known makers, telescopic sliding dining table, dining room chairs, English mirror-back full sized sideboard, dinner waggon and dumbwaiter, drawing room cabinets, English leather lined Chesterfield suites, rich velvet lined drawing room suite, fancy silver show-cases, table ornaments, fancy screens by Deoji Kanji, cottage piano, musical box, roll top office writing tables and chairs, file cabinets, fireproof solid steel cash boxes, richly carved pier tables, hand painted tiled top teapoys, leather cushioned low chairs by Robert, open carved black wood chiffonier cabinets, silver presentation articles, Bohemian vases, China jars, rich carpets, mahoganised bedroom furniture, solid brass beds, glass and panel door almyrahs, dressing chests, dressing tables, dressing hand-bag with silver fittings, teapoys, English dinner-set, crockery glass and platedware English ice box, meatsafes, etc., etc.

The property of an European gentleman proceeding Home.
Furniture is on view.

CRAWFORD & CO.,
Auctioneers.

BENNETT & CO.

130, Apollo Street, Fort.

TO-MORROW SUNDAY, the 22nd inst. at 2-30 p.m. (S.T.), Messrs. BENNETT & Co. are instructed to sell by Public Auction at "Marine Manor", New Marine Lines, very valuable and handsome household furniture, fancy goods, glassware, platedware, dining table, arm and without arm chairs, sideboards and dumbwaiters, cabinets, drawing room suite of sofas and chairs, carpets, piano, gramophone, single and double bedsteads, Almyrahs, dressing chest of drawers, cloth and gown presses, dressing and wash hand tables, writing tables, glass door book cases, reclining sofas, ice box, hat stands, etc., etc.

The property of F. D. Lalkaka, Esq., and others.
Catalogues are published and the property on view

AUCTION SALE OF VALUABLE PROPERTY AT CHIKALWADI.

Under instructions from N. H. Moos, Esq., Receiver in Suit No. 584 of 1924 (Aishabai vs. Dendali Sale) Messrs. BENNETT & CO., will on THURSDAY, the 5th March next sell by Public Auction at 5 p.m. (S.T.) on the premises the following:—

All that piece of land admeasuring about 675 sq. yds. situate at Tardeo, registered in the Books of Collector of Land Revenue under New Survey No. 5/7045 and 5A/7045 and Cadastral Survey No. 293 Tardeo Division and bounded as follows: On or towards the East by the property of G. D. Andrade on or towards the West by property of Shiveji Hema on the North by Chickalwadi Lane and on the South by property of Mr. Chothia.

For further particulars and conditions of sale apply to Messrs. Merwanji Kolah and Co., Attorneys for the Receiver or to the Undersigned.

BENNETT & CO.,

MENESSE & CO.

AUCTION SALE OF 76 BALES KHURJA COTTON.

Messrs. MENESSE & CO., will sell by Public Auction on TUESDAY, the 24th February, 1925, at 4 p.m. (S.T.) at Sewree Cotton Depot in the Port Trust Railway. K Shed by order of the Insurance Office concerned the following damaged bales Cotton.

76 Bales Khurja Cotton.

A deposit of 50 per cent. will be required on the lots being knocked down.

AUCTION SALE OF SURPLUS MEDICAL STORES.

Under instructions from the Officer-in Charge Government Medical Stores, Bombay Messrs. MENESSE & Co., will sell by Public Auction on WEDNESDAY the 25th, February 1925 at 10 a.m. at the Medical Stores Depot, Bellasis Road, opposite Byculla Club the following Goods:—

Field Medical Equipment and Dressings.
Complete Medical Equipment of two sections of an Indian General Hospital.

All articles will be on view three days before the sale.

Cash will be required on the lots being knocked down.

MENESSE & Co.

AMUSEMENTS.

4 —FLYING DEVILS— 4

AT COLABA ROAD,
ARTHUR BUNDER
GRAND OPENING NIGHT
TO-NIGHT—9-30 P.M.-TO-NIGHT
under the Kind Patronage and in immediate presence of
LADY HAYWARD.
40 per cent. for GIRLS' GUIDE ASSOCIATION

JAPANESE NEW CIRCUS
WITH
30 TALENTED ARTISTS 30
EUROPEANS, JAPANESE, PHILLIPINES AND INDIANS.
Prof: ARAKICHI'S
WELL-TRAINED ANIMALS
(A NEW NOVELTY.)
Rates of admission Rs. 3/6, 2/4, 1/2, 0/9-Gallery
Remember Matinee Sunday at 4-30 P. M.
A. K. PAUL,
General Manager

IMPERIAL

Again continues this week
THIRD WEEK
KOHINOOR FILM Co.'s
Grand Comedy Drama
"THE HEN-PECKED HUSBAND"
Last chance to witness the film full of laughter.
Daily four shows at :— 5, 7, 9 and 11 P. M.
EXTRA SHOWS:—
On SATURDAY, SUNDAY, and MONDAY (Amas) at 3 P. M.

CINEMA MAJESTIC

GIRGAUM
presents
TO-DAY—THIS WEEK
Hindustan Film Co's.
Mythological Production
SHANKER LILA
SHANKER LILA
SHANKER LILA
OR
MAHASHIVRATRA
MAHASHIVRATRA
A film worth seeing by all the families.
Time and Rates as Usual.

IMPORTANT ANNOUNCEMENT

RED SEALS as packed in tins of : : : : :
"IMPERIAL SPECIALS"
cigarettes will be accepted by the Management of Madans Theatres in payment of admission at the rate of two annas per SEAL.

This concession will remain in force until 30th June, 1925.

ARCADIAN TOBACCO COMPANY, LIMITED.
(INCORPORATED IN ENGLAND)

AMUSEMENTS.

PATHÉ-CINEMA
ROYAL·OPERA·HOUSE
THE FINEST THEATRE IN THE EAST

TO-NIGHT 6, 8 and 10
MATINEE TO-DAY AND TO-MORROW AT 4 p. m.
"WOMAN TO WOMAN"
starring
BETTY COMPSON
A picture which is more courageous than the play version because it has an utterly tragic ending—one that is, moreover, simple, noble and fitting.
NO ADMISSION TO CHILDREN UNDER 16 YEARS.
PATHE GAZETTE
Prices Rs. 2-4, Rs. 2, Rs. 1-8, Re. 1, As. 8, As. 4. (Including Tax).
BOOKING OFFICE IS OPEN AT THE THEATRE BETWEEN 9-30 a. m. and 1 p. m. and 5 p. m. and 11 p. m.

WEST-END

TO-NIGHT—THIS WEEK!
A SUPERB VITAGRAPH DRAMA
"DIAMONDS ADRIFT"
5 Reels—featuring the most popular and handsome Vitagraph Star.
EARLE WILLIAMS
When Earle Williams as Bob Bellamy in "Diamonds Adrift" returned with a wife and $11,000 in less than six months demanding to be taken into partnership his father was speechless. He could not believe that the son he had regarded as worthless could reform in such a short time. The story furnishes Earle Williams with a role that allows him to display his athletic prowess, his spirit of adventure and ability at romantic love making.
The Programme includes the
INTERNATIONAL NEWS
and a 2-Reel Vitagraph Comedy "GOLF," featuring the most popular Comedian of the age
LARRY SEMON.
To-Night: 3-30; 5-30; 7; 8-45; & 10-30 P. M. (S. T.)
WEST-END
CINEMA—New Churney Road.

THE MANAGEMENT OF THE
WELLINGTON
Cinema have the pleasure to announce that the splendid and gorgeously produced Picture
"AFTER SIX DAYS"
has so taken the public of Bombay by storm, that on account of the special requests from many of their Patrons, they have decided to screen this 30-crore dollars picture for
ONE WEEK MORE
from SATURDAY 21ST FEBRUARY to FRIDAY 27TH FEBRUARY.
All the eight reels are screened complete in one show.
More than 10,000 actors take part in it.
MOSES AND HIS MIRACLES
A Magnificent Visualisation of the world's Greatest Story!
TO-NIGHT—THIS WEEK
Five Shows to-day at: 3-30; 5-15; 7; 8-45 and 10-30 p. m. (S. T.)
WELLINGTON
CINEMA—DHOBI TALAO.

Highly appreciated By Press and Public
AT
DAMODAR HALL, PAREL
PHADKE'S FINE ART EXHIBITION
A Grand Display of most attractive and interesting life-like moving wax figures including the most remarkable scene of
MAHATMA GANDHIJI'S OPERATION.

AMUSEMENTS.

GLOBE CINEMA
Sandhurst Rd.
5-30, 7, 8-45 & 10-30 DAILY
Sat., Sun. & Bank Holidays at 3-30 p. m.
on account of 'Mahashivratri' and 'Somvatiamavas,' we have decided to show one week more
SATI SAVITRI
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See The beautiful scene around the Trivoli River in Rome.
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POPULAR PRICES.
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GANDHARVA NATAK MANDALI

UNDER THE PATRONAGE OF HIS HIGHNESS THE MAHARAJA GAEKWAD OF BARODA.
On Saturday, the 21st February 1925 at 3 P.M.
A MATINEE PERFORMANCE
for Shivaratri Holiday
DRAUPADI.
On Sunday, the 22nd February 1925 at 3P.M
EKACHA-PYALA
Manager.

HIGH COURT.

GILDER TANK DISPUTE.

CLAIM AGAINST MUNICIPALITY.

Before the Hon'ble Mr. Justice Mirza.
Sheth Sevakaji Charanjeji ..... Plaintiff.
vs.
The Bombay Municipal Corporation ..... Defendants.

The plaintiff was the religious head of a Kabir Temple situated at Grant Road and as such was the owner of all property attached to the said temple On the North of the said temple there was an open plot of Government Foras land measuring about 10,000 square yards.

The said plot formed part of a piece of open land purchased by the plaintiff's predecessor one Goruhanuse Devidas from one Sutdes Mayee Thakur in or about 7842. On a portion of the said purchased land a tank was built by the plaintiff's predecessors. The said tank in course of time was permitted to be used by the public by leave and license of the plaintiff's predecessors.

In or about 1906 the said tank was filled up by the defendant Corporation. The plot of land so formed became the plaintiff's property and had been used by him as such. Recently the defendant had trespassed on and encroached upon the said land and had been illegally building a wall round the said plot of land with the dishonest intention of appropriating the said plot to themselves.

By his attorney's letter dated 9th February 1923, the plaintiff requested the defendant Corporation to desist from the said act of trespass but they failed to do so. The defendants claimed the said plot of land as belonging to them under a Government Proclamation dated 11th April 1854 under Act XIV of 1842. The plaintiff contended that the said Proclamation did not confer any proprietary right upon the defendant Corporation but that it merely intended to regulate the use of tanks and wells in the City of Bombay so that no nuisance might be created on them by the public.

The plaintiff claimed Rs. 5,000 as damages for the aforesaid illegal act of the defendant Corporation and prayed that the defendant might be ordered to demolish the compound wall built on the eastside of the said plot.

DEFENDANTS' DENIAL.

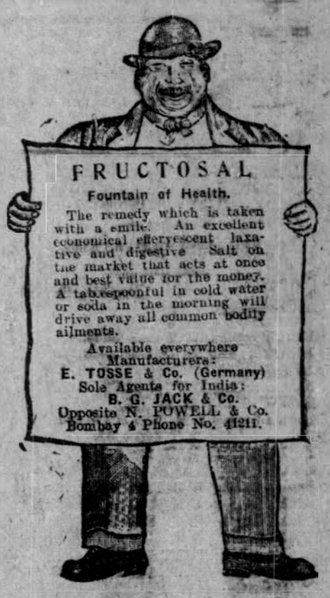
The defendants by their written statement denied that the plaintiff was the owner of the land upon which the acts complained of by the plaintiffs had been done by the defendants.

With reference to the plaintiff's description of the said plot of land as bearing Collector's Old numbers 398, 399 and 430, the defendants said that the said numbers corresponded with the land bearing Foras Land Commissioner's Nos. 168, 169 and 170 as shown in the Foras Receipt plan referred to in the Duplicate Receipt of the said Commissioner's dated 27th July 1852. The defendants denied that on a portion of the land purchased by the plaintiff's predecessors, a tank had been built by them (plaintiff's predecessors). It appeared from the Foras Receipt plan that the said tank was not built upon the land identified by the said Nos. 398, 399 and 430 corresponding to Nos. 168, 169 and 170 but on an area to the North thereof to which area the plaintiff nowhere in the plaint showed title as belonging to him.

The defendants further denied that the said tank in course of time was permitted to be used by the public by leave and license of the plaintiff's predecessors

The defendants said that the said tank was a public tank and it was declared as such by a Proclamation dated 11th April 1854 under Sec. 6 of the Bombay Act XIV of 1842 by the Governor in Council. The defendants further said that by reason of the said Proclamation and by virtue of Sec. 73 of Act XIV of 1856 and of Sec. 92 of Bombay Act II of 1865 and of Sec. 62 of Bombay Acts III of 1872 and IV of 1878 and by Sec. 299 of the present Bombay Municipal Act the said tank became legally vested in the Municipal Corporation and had remained so vested. The defendant commenced to fill up the said tank on 18th March 1905 as they were fully entitled to do for sanitary and public health reasons and completed the filling up at a cost of about Rs 15,467. The defendants denied that the plot represented by the tank became the plaintiff's property and stated that the same belonged to them.

The defendants also denied that the land so filled in had been used by the plaintiff. They stated that since the time the plot had been formed by the filling up of the tank the same had been used by the defendant as a depot for storing road materials and for other Municipal purposes to the knowledge of the plaintiff. Without prejudice to their other contentions the defendants claimed the said plot by adverse possession. The defendants stated that near the said temple, a few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Fountain of Health.
The remedy which is taken with a smile. An excellent economical effervescent laxative and digestive Salt on the market that acts at once and best value for the money. A tablespoonful in cold water or soda in the morning will drive away all common bodily ailments.
Available everywhere
Manufacturers:
E. TOSSE & Co. (Germany)
Sole Agents for India:
B. G. JACK & Co.
Opposite N. POWELL & Co.
Bombay 4 Phone No. 41211.

steps had been built leading up to the tank site. After the tank had been filled in a well was formed near the said steps. For several years the plaintiff's predecessor in title and the plaintiff after him made endeavours to plant trees and erect a bamboo fence upon some few square yards surrounding the said steps, but the defendants had removed all such encroachments, and no adverse claim to the same had been made by the plaintiff. In or about 1913 the defendants provided at their expense a cover with trap door and pump to the said well and the plaintiff was allowed by the defendants as a concession to draw water therefrom for religious ceremonies at the temple. Without prejudice the defendants submitted that the plaintiff's claim was barred by limitation on the footing that while in possession the plaintiff had been dispossessed.

The defendants therefore submitted that the plaintiff's suit should be dismissed with costs. The hearing of this case is in progress.

Mr. Bahadurji with Mr. P. H. Vasanda instructed by Messrs. Ferreira and Vallabhdas appeared for the plaintiff, the Hon. the Advocate-General with Mr. Campbell instructed by Messrs. Crawford Bayley and Co. appeared for the defendants.

COURT OF SMALL CAUSES.

ASSIGNMENT OF A MARINE INSURANCE POLICY.

N. M. Arjani
v/s.
Argonaut Marine Insurance Co., Ltd.
(Before Mr. R. M. Jhaveri, Chief Judge, Court of Small Causes.)

The Plaintiff was the assignee of certain Policies of Marine Insurance in respect of cases of umbrellas shipped from London and arrived per s.s. Karroo on or about 24th September 1921. Surveys were held on the cases separately and shortages were found therein. In one case the value of the shortage according to the survey report amounted to Rs. 385 and in the other case it amounted to Rs. 329. The plaintiff filed this suit to recover from the defendants in all Rs. 831 including interest, registration charges and fees of the surveyors' fees. The defendants denied that there was any shortage in either case or that the loss or shortage, if any, was covered by the policy dated 5th October 1921. They also denied liability for registration and surveyors' fees and for interest. They further put the plaintiff to the strict proof of the assignment and denied the plaintiff's right to claim under it, and further, that the assignment, if any, was bad in law. His Honour the learned 2nd Judge Mr. H. H. Tyabji, overruled all the main contentions of the defendants and passed judgment in plaintiff's favour for Rs. 714 and costs thereon and certified Rs. 34 as the plaintiff's professional costs. Against this judgment, the defendants appealed to the Full Court which granted a Rule Nisi to the defendants against the plaintiff to show cause why the judgment of the Lower Court be not set aside, altered or a new trial had between the parties.

Mr. R. K. Dadachanji appeared for the plaintiff to shew cause against the Rule and Mr. K. K. Suntoke appeared for the defendants in support thereof.

It was contended for the defendants that a marine insurance policy being a chose in action or an actionable claim could not be transferred by an indorsement, but could only be transferred by the execution of an instrument in writing signed by or for the transferor as laid down by Section 130 of the Transfer of Property Act. For the plaintiff it was argued that a policy of marine insurance was not an actionable claim, fixing any special amount payable as a debt but was a contract of indemnity, under which the underwriters might or might not have to pay any claim, and that the claim, if any that should become recoverable, would be of a varying amount, depending upon the extent of the actual loss. It was also contended for the plaintiff that as laid down in Arnold on Marine Insurance a policy of marine insurance could be transferred by mere delivery. It was further submitted that even if a policy of marine insurance were treated as an actionable claim, then under Section 137 it would be exempt from the operation of Section 130 and be governed by the custom of trade in Bombay and be assignable by delivery; that the Court would take judicial notice of the custom, or that under Section 135 it would be assignable by indorsement or other writing.

His Honour the learned Chief Judge Mr. R. M. Jhaveri, in giving the decision of the Full Court said that the only point argued in the appeal was whether a Policy of Marine Insurance could be assigned over by indorsement so as to pass title therein to the assignee. It was contended that Section 30 of the Transfer of Property Act invalidated a transfer by indorsement. However, if Section 135 (which was an exception to Section 130) were looked at, it assumed and by assumption validated an assignment by indorsement. Section 137 of the Act could not under the circumstances exactly apply in so far as no custom was proved to the effect that title in such a policy passed by merely delivery. Although in Arnold's Treatise on Marine Insurance the position that a policy of marine insurance passed by delivery was to be found, it was doubted in Baker v. Adam 1910) 15 Commercial Cases, where it was observed that mere delivery was not the customary manner of assignment so that unless the policy contained express terms prohibiting assignment, it might be transferred by indorsement. It was further argued that Policy Ex. C was not properly assigned to plaintiff. There were 2 indorsements Messrs. Times Dharwar and Co. had assigned it in blank and so had the plaintiff's assignor. The order of the signatures was rather not proper, but that would not matter.

The full Court therefore confirmed the judgment of the Lower Court and ordered the rule to be discharged with costs.

COMMERCIAL.

MONEY MARKET.

EXCHANGE QUOTATIONS.

Bombay, Feb. 20.

B. C. RATE—
Bank's selling T T 1/5 55/16.
Bank's selling D D 1/5 31/32.
LONDON—
Bank's selling T T 1/5 31/32.
Bank's selling D D 1/6.
Bank's buying 3 M/st D A 1/6 1/4.
Bank's buying T T 1/6 1/32.
Bank's buying D D 1/6 1/16.
PARIS—
Bank's selling D D Frcs. 660.
Bank's buying 3 M/st D A Frcs 717.
Bank's buying D D Frcs 702.
JAPAN—
Bank's selling T T Rs. 110.
Bank's buying 60 D/st D P Rs. 109.
HONGKONG—
Bank's selling D D Rs. 157.
SHANGHAI—
Bank's selling D D Rs. 213.
SINGAPORE—
Bank's selling D D Rs. 137 3/4.
NEW YORK—
Bank's selling D D Rs. 281 1/2.
CROSS RATES—
London—New York Dol. 4.76 3/4.
London—Paris Frcs. 91.33.
London—Switzerland Frcs. 24.80.
London—Brussels Frcs. 94.50.
London—Rome Liras 116.00.
TONE OF EXCHANGE—
Closed quiet and steady.

London, Feb. 19.

Tele. Transfers 1/6 steady.
Bar Gold £47 steady.
Bar Silver Spot 32 1/4 steady.

LOCAL EXCHANGE QUOTATIONS.

Bombay, February 20.

	Market Rates.
Bank Telegraphic	1/5 31/32
Bank Demand	1/6
Doc. Acceptance 3 m/s	1/6 9/32
Fcs Demand.	662
American Dollars	281 1/2
Hongkong Dollars	157
Shanghai	213
Japan	109 3/4
Singapore	137 3/4

Market Steady.

London, Feb. 19.

Rentes 3 per cent. 48 1/2
Bar Silver (Spot) 32 1/4
Bar Silver 2 months hence 32 1/4
Closing Tone of Silver:—India bought. Small amount offering.
Interest day to day loans 3 5/8
Interest 7 days Market loans 2 3/4
Discount Bank of England Rate 4 per cent. since 5/7/23.
Exchange on Prague 16062.

EXCHANGE ON CONTINENTAL CENTRES.
MIDDLE QUOTATIONS.

London, Feb. 19.

Stockholm	17.68
Christiania	31.27
Amsterdam	11.88
Switzerland	24.79
YESTERDAY'S:—	
Belgium	94.46
Athens	307.50

18th Cuban Sugar 14/3.

London, Feb. 19.

Exchange on London in Paris 9135
Exchange on London in Germany 19,980,000m.
Exchange on London in Italy 11632.

New York, Feb. 19.

Demand Bills 47662

STOCKS, ETC.

Funding Loan 4 per cent 1960/90 £90 3/8 unchanged.
Victory Bonds 4 per cent. £ 92 5/8 Ex—1 3/8
War Loan 5 per cent 1929/47 £ 101 5/8 unchanged.
Conversion Loan £ 79 7/16 —1/8
Indian Loan 5 1/2 per cent 102 unchanged.
Indian Loan 7 per cent £ 107 1/2 unchanged.
tConso's 2 1/2 per cent 58 1/4 plus 1/4
Rupee Paper 3 1/2 per cent 48 1/4 —3/4
Indian Stock 3 1/2 per cent (Sterling Loan) 69 3/8 unchanged
Government Securities 3 per cent 59 unchanged.

DISCOUNTS.

London, Feb. 19.

Discount Bank Bills 3 m/st 3 13/16.
Discount Indian Bank Bills 6 m/st 3 15/16
Discount Fine Trade Bills 3 m/st 4 1/4.
Discount Fine Trade Bills 6 m/st 4 3/4.
5 per cent Rentes 19 1/4.

BULLION.

Bombay, Feb. 20.

Sovereigns ready 13/15.
Sovereign forward 13/15.
Bar gold ready Rs. 22/0/3.
Bar gold forward Rs. 22/0/3.
Bar gold 2nd settlement Rs. 22/0/6.
Bar silver ready Rs. 73/11.
Bar silver 1st settlement Rs. 73/8.
Bar silver 2nd settlement Rs. 73/5.

London, Feb. 19.

Bar gold ready s. 87/1.
Silver ready d. 32/4.
Silver forward d. 32/4.
TONE OF SILVER—
Quiet and steady. India bought and Continent sold, conditions unchanged. We expect price sto remain at about the present level.

BOMBAY STOCK EXCHANGE.

GOVERNMENT SECURITIES.

Bombay, Feb. 20.

3 1/2 per cent Rupee Paper Rs. 66/10.
4 per cent Conversion Loan due 1931-36 Rs. 84/2.
5per cent. War Loan due 1929-47 Rs. 98/14.
5 per cent Loan (Tax Free) due 1933 Rs. 96/10.
5 per cent Loan (Tax Free) due 1945-55 Rs. 97/11.
5 1/2 per cent War Bonds (Tax Free) due 1925 Rs. 102/8.
5 1/2 per cent War Bonds (Tax Free) due 1928 Rs. 103/8.
6 per cent Bonds (Tax Free) due 1926 Rs. 100/5.
6 per cent Bonds (Tax Free) due 1927 Rs. 100/10.
6 per cent Bonds (Tax Free) due 1930 Rs. Rs. 101/11.
6 per cent Bonds (Tax Free) due 1931 Rs. 102/6.
6 per cent Bonds (Tax Free) due 1932 Rs. 102/14.
6 1/2 per cent Bombay Development Loan (Tax Free) due 1935 Rs. 106/10.
4 per cent Port Trust due 1974 Rs. 74/8.
4 per cent Municipal due 1974 Rs. 74.
4 per cent Improvement Trust due 1974 Rs. 74.
6 per cent Port Trust due 1930 Rs. 98.
6 per cent Municipal due 1929-49 Rs. 96.
TONE OF MARKET—
Quiet but steady.

Bombay, Feb. 20.

LONDON DISCOUNTS—
3 months 4 per cent.
6 months 4 3/4 per cent.
Bank of England Rate 4 per cent.
MONEY—
Call 6 1/2 per cent.
1 month 6 1/2 to 7 per cent.
3 months 6 1/2 to 7 per cent.
6 months 6 per cent.
TONE OF MONEY—
Firm.
Imperial Bank of India Rate 7 per cent.

EXCHANGE FORWARD QUOTATIONS.

Bombay, Feb. 20.

Bank's selling T T ready 31/32.
Bank's buying T T ready 1/32.
Bank's selling T T February 15/16.
Bank's buying T T February 1/6.
Bank's selling T T March 7/8.
Bank's buying T T March 15/16.
Bank's selling T T April 25/32.
Bank's buying T T April 7/8.
Bank's selling T T May 23/32.
Bank's buying T T May 25/32.
Bank's selling T T June 21/32.
Bank's buying T T June 3/4.
Bank's selling T T July 5/8.
Bank's buying T T July 23/32.

SHARES.

Bombay, Feb. 20.

The market closed steady. The following are the closing rates;—

BANKS.

Imperial Bank 1400, India Bank 78, Central Bank 25/12, Eastern 84.

COTTON MILLS.

Ahmedabad Advance 450, Apollo 21/4, Bombay Cotton 550, Bombay Dyeing 1171/4, Bradbury 490, Century 545, Central India 551/4, Colaba Land 161/4, Crescent 257/8, Currim 490, Dawn 710, E. D. Sassoon 1/15, Elphinstone 40, Fazulbhoy 1063/12, Gokak 126/4, Indian Bleaching 230, Indore Malwa 400, Kasturchand 180, Khatau 127/8, Kohinoor 1250, Luxmi Cotton 4800, Madhavrao Scindia 60, Madhavji 385, Mathuradas 270 Meyer Sassoon 137/8, New Great 436/4, New City 305, Pabanney 380, Pearla 610, Phoenix 580, Simplex 245, Swan 1200, Swadeshi 645, Tata Mill 245, Vishnoo Cotton 1775.

MISCELLANEOUS.

Andhra Valley 580, Alcock 227/8, B. Burma 332/8, B. Burma N. I. 81/4, Bt. Burma Pet. 5/3, B. Tramway 100/10, Bombay Steam 78/12 Bundi Cement 10/8, Katni Ord. 50, Katni deferreds 150, New India Insurance 16, Shivrajpoor 54/4, Tata Iron Ord. 21, Tata Iron Defd. 56/4, Tata Hydro 1045, Scindia Steam 7/8.

London, Feb. 19.

Hongkong Bank	£ 151
Chartered Bank	£ 22
National Bank	£ 47
P. and O. Bank	£ 11 5/8
Eastern Bank	£ 6 1/2

RUBBER.

London, Feb. 19.

Para Up River Fine, Spot March/April Sellers 16/ 3/4
Plantation First Latex Crepe, Spot February 17 1/2
Tone:—Dull.

GOLD.

Bombay, February 20.

Ready:—22-1-0

Vaida.	Opening	Highest	Lowest	At 6 p.m
Fagan	22-0-9			22-0-9
Chaitra	22-0-9			22-0-9

Teji Mandi.
Fagan 0—4—6
Chaitra 0—7—0
Tone—Market Quiet.

SILVER.

Bombay, February 20.

Ready:—73-11-0

Vaida.	Opening.	Highest	Lowest	At 6 p.m
Fagan	73-8-0			73-7-0
Chaitra	73-7-0			73-5-0

Teji Mandi.
Fagan 1—2—0
Chaitra 1—10—0
Tone—Market Quiet.

BOMBAY MARKET.

COTTON.

(From our Correspondent.)

Bombay, Feb. 20.

To-day Reuter reported 7 to 21 points lower in New York futures. The market declined on some long liquidation. Liverpool has been reported 6 to 9 points lower. Early the market advanced on trade buying on good spot demand but at the close eased on long liquidation.

Messrs. Umrigar and Vesugars' New York friends Messrs. A. Norden & Co. cable under date 19th instant as under:—

"Despite bullish conditions speculation continues inactive."

Notwithstanding a slight decline reported from Home the Marwari Bazar opened this morning unchange at Rs. 468 1/2 for fully good M. G. Broach April/May. At the opening Commission Houses and Bazar operators were sellers and the market declined to Rs. 446 1/2. Going up by half a rupee the prices further eased to Rs. 465 on Commission and Japanese Houses selling and the Market closed at Rs. 466. At Cotton Green, the Bazar opened at Rs. 465 3/4 and going upto Rs. 466 closed at Rs. 465 1/2 on selling by Commission and Japanese Houses.

Fine M. G. Oomra March opened at Rs. 463 and gave way to Rs. 460 on Marwari Shroffs selling. The values then touching Rs. 461 1/2 on scattered buying and further eased to Rs. 460 on general selling and closed at Rs. 460 1/2 fully good M. G. Bengal March and May were nominally quoted at Rs. 402 and Rs. 404 respectively.

Our market for ready cotton was steady yesterday and the inquiry from shippers was fairly good and about 5,000 bales were reported to have changed hands.

Our market for ready and forward business is closed to-morrow on account of Maha Shivratri Holiday and we will not issue our market report.

COTTON GREEN—CLOSING QUOTATIONS. 6 P.M.

Bombay, February 20.

Fully Good Broach April-May	..	465 1/2
Fully Good Bengal March	..	403
" " " May	..	404 1/2
Fine Oomra " .. March	..	459 1/2

SPOT QUOTATIONS.

Bombay, February 20.

Description.	Superfine.	Fine,	F. Good.
M. G. Bengal and S. Punjab	425	415	400
M. G. Oomra No. 3	477	467	457
M. G. Central Provinces No. 1.	491	481	472
M. G. Central Provinces No. 2.	484	474	464
M. G. Khandesh	472	462	447

E I. COTTON ASSOCIATION.

Bombay, February 20.

Fully Good Broach April-May	..	466
Fully Good Bengal March	..	403
" " " May	..	405
Fine Oomra .. March	..	460
Fully Good Southerns May/June	..	481

NEW YORK AND LIVERPOOL QUOTATIONS.

MESSRS PATEL BROTHERS' REPORT

Bombay, Feb. 20.

New York Market, 19th February.

Previous Close.	Delivery.	Last known prices in Liverpool.	Closing Prices.	Since previous close.
24.47	Mar.		24.37	—01
24.81	May	24.77—64	24.75	—06
25.09	July.		24.97	—12
25.00	Oct.		24.79	—21

New York Spot on 18th Feb. 24.79; New Orleans 24.65 plus 05.

Telegraphic market advices:— Small but steady market.

May highest 24.86 (10-05 a.m.) lowes 24.67 (2-41 p.m.) range .19 points.

Liverpool Market, 19th February.

Previous Close.	Delivery.	Opening Prices.	Prices at 11 a.m.	Closing Prices.	Since previous close.
13.42	Mar.	13.40—02	13.43+01	13.36	—06
13.49	May	13.46—03		13.43	—07
13.53	July.			13.45	—08
13.38	Oct.			13.29	—09
Egyptian					
30.80	May			31.25	+45
28.85	July			29.25	+40

Telegraphic market advices:—Market advanced early on trade fixing call sales on good spot demand; eased later on local longs liquidating and disappointing New York. Sales 14,000.

American cross rate 4.75 7/8.

CLOSING PRICES.
AMERICAN COTTON MARKET.

New York, Feb. 19.

FUTURES AT NEW YORK:—		
March	24.37	—.10
May	24.74	—.07
July	24.97	—.12
October	24.79	—.21

COTTON DELIVERY MID. UPLANDS G.O.C. LIVERPOOL:—

Liverpool, Feb. 19

March	13.36	—.06
May	13.42	—.07
July	13.45	—.08
October	13.29	—.09

CLOSING PRICES.

Liverpool, Feb. 19.

Cotton Delivery Mid. Uplands G. O. C. Liverpool:—		
February	13 33	—.06
March	13.36	—.06
April	13.35	—.06
May	13.42	—.07
June	13.40	—.08
July	13.45	—.08
August	13.39	—.09
September	13.34	—.09
October	13.29.	—.09
November	13.24	—.08
December	13.21	—.08
January	13.17	—.09
February	13.14	—.09

Tone:—Barely Steady.

LOOK OUT FOR
ROUND-THE-WORLD
BUICK
TO-DAY AT OUR SHOW ROOMS,
On the Bombay Streets,
On your way to the Races,
At the Opera at the Excelsior Theatre.

T. R. PRATT (Bombay) Ltd.,
Hughes Road, :: :: :: :: :: Bombay.

COTTON.
OPENING TONE AND PRICES.

Liverpool, Feb. 19

FUTURE DELIVERY PRICES:—		
March	13.40	—.02
May	13.47	—.02
July	13.50	—.03
October	13.36	—.02
January	13.24	—.02
EGYPTIANS:—		
March	32.50	+.45
May	31.25	+.45
July	29.25	+.40
November	24.00	+.35

COTTON.

Liverpool, Feb. 19

Total Day's Sales at Liverpool 14,000 bales
Total Day's Sales on Spec. & for Exp. 1,000 bales.
Total Day's Sales of East Indian 300 bales.
Universal Standard 1372 large business.
Mid. Americans Spot 34.80
NEW YORK 11 A.M.:—
(As known in Liverpool at closing time).

March	24.41
May	24.75
July	25.00

NEW YORK NOON CALL:—

March	24.39
May	24.74
July	24.98

NEW ORLEANS 10 A.M.:—

March	24.42
May	25.01

EGYPTIAN COTTON.
CLOSING PRICES.

Liverpool, Feb. 19.

February	33.20 plus	.65
March	32.60 ,,	.55
April	31.85 ,,	.45
May	31.25 ,,	.45
June	30.45 ,,	.45
July	29.25 ,,	.40
August	28.40 ,,	.40
September	27.50 ,,	.25
October	26.50 ,,	.35
November	23.85 ,,	.20
December	23.15 ,,	.20
January	22.85 ,,	.20

AMERICAN MARKETS.

New York, Feb. 19.

Cotton:—
Day's Receipts at all U S Ports 26,000
Day's Exports to Great Britain 7,000
Day's Export to Continent Nil.
Futures at New York:—

March	24.37	—.10
May	24.74	—.07
July	24.97	—.10
October	24.79	—.21

Spot Cotton at New York 24.65 —.05
Spot Cotton at New Orleans 24.55 —.10
Futures at New Orleans:—

March	24.42	—.08
May	24.73	—.04

Fair Rio Coffee (No. 7 quality) 22
Demand Bills 47662
Silver Commercial Bars Foreign mined 68 3/8

INDIAN COTTON.

Liverpool, Feb. 19.

Scinde:—
Good 10.75
Fully Good 11.15
Fine 11.55
Bengal:—
Good 10.85
Fully Good 11.25
Fine 11.65
Oomra:—
Good 11.40
Fully Good 11.80
Fine 12.20
Broach:—
Good 11.30
Fully Good 11.70
Fine 12.00

WHEAT.

London, Feb. 19.

Barletta Russo—63 1/2 lbs. F/M value 68/
Rozario Santa Fe 64 lbs. F/M Buyers 69/
Tone:—Firm Dearer. Better demand.
Australian F/M Buyers 70/-
Choice White Karachi—F/M Buyers 62/6
Soft Red Karachi F/M Buyers 61/9
Cargoes paid:—
Rozario Santa Fe 65 lbs. January shipment to Continent 69/-
Rozario Santa Fe 64 lbs. January shipment to Continent 68/6
Rozario Santa Fe 64 lbs. loading to United Kingdom 69/-
Rozario Santa Fe 63 1/2 lbs. January shipment to New Castle. 68/6
South Australians January shipment in bags to Naples 73/9

WHEAT AND SEEDS.

Bombay, February 20.

(6-30 p. m.)

The following are to-day's closing rates as issued by The Bombay Marwari Chamber of Commerce:—

Ready	Bazaar Terms. Rs. a. p.	Rail Delivery. Rs. a. p.
Wheat, White Delhi 70-30	65 0 0	9 11 0
Wheat, White Cawnpore 70-30	64 0 0	9 9 0
Wheat, Karachi Bancla	67 0 0	9 14 0
Rapeseed, Brown Delhi	10 14 0	11 6 0
Rapeseed, Brown Cawnpore	10 12 0	11 4 0
Rapeseed, Yellow Cawnpore	11 14 0	12 6 0
Linseed, Brown Bold	13 12 0	14 5 0
Linseed, Brown Thin	13 7 0	14 0 0
Teelseed, White 35-15	69 0 0	13 13 0
Teelseed, Gajar 75-25	66 0 0	..
Teelseed, Gajar 50-50	63 0 0	..
Teelseed, Black ..	61 0 0	12 8 0
Poppyseed White ..	13 12 0	14 4 0
Groundnuts	64 0 0	12 10 0
Mowraseed	9 0 0	9 8 0
Barley	47 0 0	6 12 0
Castorseed	68 0 0	13 10 0
Cotton Seeds, Ready		5 6 0
Delivery	..	
Jira	16 0 0	..
Forward	Rs. a. p.	
Wheat, May	8 9 3	
Linseed, May	14 1 6	

LINSEED.

London, Feb. 19.

Linseed Calcutta Pure Basis Bags £23 7/8 April/May done.
Linseed Tone:—Quiet.
Raw Linseed Oil Naked Spot Net 48/9 March/April sellers.
Raw Linseed Oil Naked Spot Net Months 48/9 May/Aug. sellers.

London, Feb. 19.

Linseed La Plata Argentine Feb/Mar buyers little doing £22 1/4
Cottonseed Bombay F/M sellers £10 3/8
Castorseed Bombay F/M sellers £24 3/8
Tone:—Firm held rather higher—Demand quiet.
Rapeseed Toria F/M Hamburg sellers £ 29 1/4
Tone.— Firm higher prices asked —Little doing.

JAVA SUGAR.

London, Feb. 19.

Fine White Java C and F Calcutta:—
January February nominal 20/6
June/July Sellers 16/10 1/2
July/September Sellers 16/6
Fine White Java C and F Bombay:—
July/September Sellers 16/8 1/2
Fine White Java C and F Karachi:—
July/September Sellers 16/9 1/2

SUGAR MARKET REPORT.

Bombay, Feb. 20.

The Market to-day opened around yesterday's closing levels and remained practically unchanged. To-day's clearance including local requirements amounts to 5,00 bags, showing a moderate record of offtake. To-morrow being Maha Shivratri, tee Hindu festival day, Soda and Kanta will remain closed.

The following are the closing quotations ruling the Bazar to-day:—
Fine White Java Sugar:—
Ready Rs. 18/2 per cwt..
Shipment Feb/March Sh. 20/2 per cwt. F.B.H.
New Crop Java Sugar:—
Shipment June/July Sh. 17/2 per cwt. F.B.H.
Shipment July/Aug/Sept. Sh. 16/8 per cwt. F.B.H.
Shipment Octo/NovIDec Sh. 16/8 per cwt F.B.H.
B. R. B. Beet Sugar:—
Shipment Feb/March Sh. 19/2 per cwt. F.B.H.
Mauritius Crystal Sugar:—

(Continued on next page).

COMMERCIAL.

(Continued from previous page.)

Ready Rs. 17/13 per cwt.
Shipment Octo/Nov/Dec Sh. 16/8 per cwt. F.B.H.

WEEKLY SUGAR MARKET REPORT.

Bombay, Feb. 20.

Since our last Ready and Forward Markets have ruled steady throughout the week. There have been very narrow fluctuations of about 2 annas per cwt. in Java and Mauritius Ready Prices. Java Beet and Mauritius Crystal Sugar Forward Prices have also fluctuated by about 2d. per cwt. Purchase Enquiries were on a very moderate scale as shown by daily clearance including local requirements averaging 4500 bags a day as against 5000 bags per day during the last preceding week. The highest and the lowest rates this week were Rs. 18/4 and Rs. 18/2 for Java and Rs. 17/14 and Rs. 17/12 for Mauritius Ready Sugar Sh. 20/4 and Sh. 20/2 for Feb/March Sh. 17/2 and Sh. 17 for June/July Sh. 16/8 and Sh. 16/7 for July/August/Sept and Sh. 16/8 and Sh. 16/6 for October/November/Dec. Shipment for Java Sugar; Sh. 19/3 and Sh. 19 for Feb/March Shipment for B.R.B. Beet Sugar and Sh. 19 and Sh. 18/10 for Mauritius Crystal Sugar Forward Delivery.

Total Stocks inclusive of fresh arrivals of 3500 bags of Java Sugar per S. S. Begum are estimated at 1,50,000 bags of Mauritius 5000 bags for Java and 20,000 bags of Beet Sugar.

The following are the quotations ruling the Bazar at present:—

Fine White Java Sugar:—
Ready Rs. 18/2 per cwt..
Shipment Feb/March Sh. 20/2 per cwt. F.B.H.

New Crop Java Sugar:—
Shipment June/July Sh. 17/2 per cwt. F.B.H.
Shipment July/Aug/Sept. Sh. 16/8 per cwt. F.B.H.
Shipment Octo/Nov/Dec Sh. 16/8 per cwt. F.B.H.

B. R. B. Beet Sugar:—
Shipment Feb/March Sh. 19/2 per cwt. F.B.H.

Mauritius Crystal Sugar:—
Ready Rs. 17/12 per cwt.
Shipment Feb/March Sh. 12/11 per cwt F.B.H.

METAL REPORT.

London, Feb. 19.

Tin Block £263 3/4.

London, Feb. 19.

English best Selected Copper £ 63/-
Standard Copper G M B £ 64 1/2
Copper Brabiers £ 84/-
Yellow Metal £ 8 1/8
Hard Spelter £ 30 1/2
Corrugated Sheets £ 17 1/4

BRASS.

Bombay, February 20.

	Per.	md.	Rs.	a.	p.
Brass, English		3/4	60	0	0
Do		1	60	0	0
Do		1 1/4	60	0	0
Do		1 1/2	60	0	0
Do		1 3/4	60	0	0
Do		2	60	0	0

COPPER.

Bombay, February 20.

	per md.	Rs.	a.	p.
Copper, German	3-4	66	0	0
Copper	1	66	0	0
Copper	1 1-4	66	8	0
Copper, American	1 1-2	67	0	0
Copper	1 3-4	69	0	0
Copper	2	69	0	0
Japanese Copper Bars		62	0	0
Panch-teka Joint		27	0	0
Copper, English Bars		61	0	0
Brass Bars		39	4	0
Pat Klai		66	0	0
Lead, Country		25	0	0
Koger Brass, Metal 3-4 to 1		57	8	0
" " 1 1-4 to 1 1-2, 1 3-4 to 2		57	8	0
German Copper 1 1-2		66	8	0
" " to 1 3-4 to 2		68	0	0
American Copper 3-4 to 1,		66	4	0
" " 1 1-4		67	0	0

PIECE-GOODS.

The cloth market has remained steady during the past week. Rupee rates of most of the standard cloths have been well maintained, whereas in some styles of white mulls a fair improvement has been noticeable. The deliveries have not been quite satisfactory, in view of the heavy arrivals of shipments. In Grey Shirtings of Manchester make there has hardly been any change. Grey Drills have remained steady. Grey jaconets have been rather easier by one to two annas per piece, specially the narrow widths. White Shirtings have not been much in request at present, but inquiries are shortly expected for the hot season. 36 inches by 20 yards golden-end white mulls have improved in price by four annas per piece. 44 inches by 20 yards white mulls of fine quality, which were selling in the bazaar three months ago at Rs. 6/4 are now in request even at a rupee per piece more. Some slight improvement has been visible in 27 inches white nainsooks worth Rs. 4/4 and Rs. 4/9 per piece.

In the Calcutta market, there is no improvement. The stocks there are beginning to accumulate and dealers are losing money on their old holdings, the loss being more in Dhooties than in other styles. The stringency in the money market, owing to the financing of huge rice crops, prevents dealers from giving credit to their customers as usual, the more so as the position of piece-goods dealers is getting shaky owing to their losses in Jute. In Karachi the offtake is good particularly of whites, but forward business is entirely negligible due to the disparity in prices.

In local Mill goods the position gets worse instead of improving, though the approach of the Holi festival ought to bring better demand. To make matters worse, Ahmedabad Mills, which are also running in stocks, have been selling direct in Delhi and Cawnpore markets, fancies, dhooties, and chuddars at prices much under those quoted by the Bombay Mills' representatives; while cotton here instead of receding in values has been getting stiffer day by day. To save the situation from becoming worse, the Mills must go on short time and reduce their output materially, as Lancashire and Calcutta Jute manufacturers have done since long, as otherwise with the price of staple cotton for weaving at the level of about Rs. 520/- and upwards, Mills cannot produce cloth at less than Rs. 1/4 per lb., and that only by Mills judiciously managed and unencumbered with debts. It is interesting to not that the Egyptian Government has decided to abolish the excise duty on locally manufactured cotton goods, which are thus enabled to compete more favourably with the Manchester product. Assuming even that the excise duty here will be removed, which, however, is a remote contingency, Mills are not likely to get more than Re. 1 to Rs. 1/3 per lb. in the face of regular dumping of Japanese goods at about Re. 1/- to Rs. 1/2 per lb., owing to the economic condition of the masses. The position of the local spinning mills and those that have part-bundling yarn-plant with their weaving, is even worse than those producing entirely cloth. Since the last four years Japanese monthly imports both of grey cloths and yarns are said to be near er 5000 and 3000 packages respectively, whereas in pre-war days, these hardly exceeded 2000 packages in all. Whether our local Mill industry has been affected by the excise duty or through Japanese working under favourable conditions than ours is to be found out by our mill-owners themselves. The excise cess is about three-quarters of an anna per lb., on the present cloth value of Rs. 1/5/6 per lb., whereas the Japanese are underselling the Mills here fully by two annas per lb. Lancashire having realised in time the growing competition of Japan in course count manufacture of Greys, have adapted a position of their plant to run in finer fabrics, both bleached and coloured, to meet the growing demand for same in their colonies and in the Indian Market, without waiting for State protection, direct or indirect, against Japan.

It is reported that the Bombay Dyeing Mills have sold about two thousand bales of Dhooties and heavy-weight shirtings, the former at from Rs. 1/5/6 to Rs. 1/6/6 and the latter at Rs. 1/4/3 per lb. These prices show a reduction of half an anna per lb. on the rates at which previous sales were made a month ago. The Petit Mills are reported to have sold 500 bales of Calendered Shirtings at Rs. 1/3/0 per lb. and 100 bales of Long-Cloths at Rs. 1/3/9, and the New Great Mills have sold 500 bales of Calendered Shirtings at Rs. 1/3/6. The tendency has been easier for stock goods, but buyers have been scarce even at the reluced rates Firm prices are, however, quoted by the Mills for goods to be made.

It is interesting to not the dividends paid by the Lancashire Spinning Companies for the last year. Of the 290 Companies having a total paid-up ordinary share capital of £ 45,341,399 and with a capacity of about 50,000,000 spindles in the Mills, only 97 were able to pay a dividend on the ordinary shares during the year. The average dividend for all the Companies was 2.43 per cent against 2.37 per cent. in 1923, 3.73 per cent. in 1922, 9.97 per cent. in 1921 and 40.21 per cent. in the boom year of 1920.

The quotations for the leading chops of Greys and Whites are as under:—

GREY SHIRTINGS—

	Ins. Yds.	Rs.	a.	p.
Ralli's Fari No. 200	39×37½/38	12	10	0
" 100,000	..45× " ..	15	8	0
" No. 33,000	..45× " ..	14	0	0
" No. 2800	..37× " ..	11	4	0
" No. 4545	..38×38 ..	12	0	0
" No. 15000	..44×38 ..	12	8	0
" No. 16000	.. " ..	13	0	0
" No. 17000	.. " ..	13	8	0
Graham's No. 2730	39× " ..	12	6	0
" No. 2750	..45× " ..	15	6	0
" Yellow Horse	43×39 ..	..		
" No. 2310	..44×38 1-2..	..		
Dewhursts BBB	..38×38 1-2..	20	0	0
" BB	..38×38 1-2..	17	8	0
" Rupee No. 5	38×38 1-2..	16	0	0
Ritchie's No. 510	..39×37 1/2/38	12	6	0
" No. 4462	..41× " ..	..		
Lyon's Shunker	..39× " ..	12	8	0
Fleming's 1904-1906	45,48,51×38	18	8	0

GREY DRILLS—

Pepperell's Dragon	29×40 Net	22	4	0
Ralli's Musjid No. 425	26×40	15	4	0

GREY JACONETS—

Ralli's No. 18	..45×22 ..	7	12	0
" No. 18	..40×22 ..	7	2	0
" No. 138	..40×22 ..	6	10	0
" No. 636	..44×22 ..	7	2	0

WHITE SHIRTINGS—

Liepman's No. 1500	32×42 ..	24	4	0
H. B. T. C. 40000	..36×40 ..	28	8	0
Ralli's No. 9889	..33×40 ..	18	12	0
Forbes K. B. 100	..33×40 ..	..		

WHITE MULLS...

Ralli's No. 6	..41×19 ..	7	12	0
" No. 60	..46×19 ..	8	8	0
" No. 600	..51×19 ..	9	4	0
" No. 6000	..56×19 ..	10	12	0
" No. 88	..58×20 ..	8	6	0
" No. 1270	..27×18 ..	3	12	0
" No. 166	..39×20 ..	8	0	0
" No. 818	..39×20 ..	8	2	0
" No. 1440	..36×20 ..	5	10	0
" No. 5352	..42×20 Net	..		
" No. 2755	..42×20 Net	..		
" No. 1703	..52×20 Net	14	8	0
" No. 224	..44×20 ..	7	4	0
Ritchie's No. 1260	27×18 ..	3	12	0
" No. 119	..37×18 ..	4	12	0
" No. 229	..42×18 ..	5	4	0
" No. 339	..47×18 ..	5	12	0
" 1K-4K38",43"48"53×18Avg.		5	14	0
" No. 95	..58×20 ..	8	4	0
" No. 66999	..40×18 ..	5	8	0
" No. 86999	..40×18 ..	6	0	0
" No. 775	..40×18 ..	6	0	0
" No. 875	..45×18 ..	5	8	0
" No. 975	..50×18 ..	7	0	0
" No. 615	..50×18 ..	7	0	0
Graham's Baloon	..58×20 ..	8	4	0
Greaves' No. 5060	27×18 ..	..		
Flemings No. 8080	..26×18 ..	3	5	0

WHITE NAINSOOKS—

Ralli's No. 7070-9090	27×18 ..	4	9	0
" No. 61-81 .. " ..		4	0	
" No. 1850 .. " ..		3	11	0
" No. 1900 .. " ..		3	13	0
" No. 2600 .. " ..		3	15	0
" No. 21021 .. " ..		4	1	0
" No. 39620 T. B.	38×22 ..	6	12	0
Graham's Nos. 88-8888	28×18 ..	5	8	0
" No. 95950-97970 Saraswati	..38×18 ..	9	8	0
" Tipoo W/WWW	34×18 ..	6	2	0
" No. 50000 .. " ..		6	10	0
" No. 33340/33350/33360 Lyon's No. 4545-5656 6767	..26×18 ..	7	2	0
Greaves, No. 30000-50000	.. ..	4	4	0
" No. 8000 T. B.	38×22 ..	..		
Ritchie's Nos. 3500-4510 5520 ..	..26×18 ..	4	4	0
S. W. and Co's. Nos. 5800-5820 "Motor Car" ..	..	4	3	0

The above quotations are on Bazar terms with discount of three and a half per cent on Grey and four per cent on White Goods.

JAPANESE GREY CLOTHS—

No. 666 Shirtings	..38×38	Net 12	8	0
" AAA 17 lbs.	..36×40 ..	" 22	0	0
" 2500 Shirtings	36×40 ..	" 19	8	0
" 55000 "	..44×38 ..	" 13	8	0
" 5151 " "	..44×38 ..	" 15	10	0
" 4141 "	..44×38 ..	" 13	4	0
" 5544 "	..44×38 ..	" 13	8	0
" 3800 "	..44×38 ..	" 20	12	0
"0" Sheetings	..30×36 Ex. Bond	10	4	0
"9" Dragons	..30×36 Ex. Bond	10	4	0
"Elephant" Drills	..29×40 ..	" 19	2	0
"Deck" Drills	..26×40 ..	" 16	0	0

BOMBAY-CHINA YARN MARKETS DAILY QUOTATIONS.

Bombay, February 20.

	per. lb.	Rs.	a.	p
Kilachand	No. 14 1 2	0	13	0
Kilachand	No. 20 1-2	0	14	0
Currimbhai	No. 12 1-2	0	12	9
Elphinstone	No. 12 1-2	0	13	0
David	No. 10 1-2	0	12	6
Shapurji	No. 10 1-2	0	12	9
Trikamdas	No. 10 1-2	0	12	6
Sattara	No. 10 1-4	0	12	9
Shapurji	No. 6 1-2	0	11	3
Light House	No. 6 1-2	0	11	0
Japan	No. 40—1	1	8	9
"	No. 42—2	1	7	9
"	No. 20	1	1	0
"	No. 32	1	4	0

READY APPROXIMATE QUOTATIONS.

Bombay, February 20.

		Ready average quality.	Ready Fine.
Bengal	Superfine M.G.	..	..
"	Fine M.G.	410/15	..
"	F.G.M.G.	385/90	..
Sindh Punjab	Fine M.G.	410/15	..
"	F.G.M.G.	385/90	..
Punjab Americans	M.G.	..	..
Wardha-Hingh.	Fine M.G.	450/55	470/73
Nagpur	.. ..	450/55	470/73
Yeotmal	Fine M.G.	440	460
Pulgaon	" "	450	460/65
Dhamangaon	" "	440	450/55
Amraoti	" "	435/45	455
Khamgaon-Akola	"	435/45	450/55
Mulkapur	" "	415/30	440/45
Khandesh	" "	420/25	440/35
"	F.G.M.G.	..	..
Broach	Fine M.G.	..	435/95 March
"	Fully Good "	..	.. +23/25
Muthia	Fine "	..	.. +13/14
"	F.G.M.G.	415/20	..
Dharwar	S.G.	..	..
Coompta	M.G.	..	..
Westerns	"	475/95	..
"	H.G.	..	..
Miraj	M.G.	475/95	..
Cambodia	"	545	..

RECEIPTS

Bombay, February 20.

The following are the receipts of cotton produce etc,. for the 24 hours ending 6 p.m on 19th February, 1925.

Cotton	24413 Bales.
Wheat	18449 Cwts
Linseed	8248 "
Rapeseed etc.	416 "
Gingellyseed	2140 "
Poppyseed	10 "
Groundnuts	5510 "
Castorseed	15152 "
Rice	11569 "
Myrabollams	1600 "
Cottonseed	15812 "
Mowraseed	Nil
Gram	1778 "
Juwar	261 "
Masur	841 "
Barley	500 "
Bajri	835 "
Coal	281 Tons.

FLOUR, ATTA & BRAN.

Messrs, Abdulla Jusab and Co.

Bombay, February 20

	Wallace.		Bombay.		Union.		Luxmi.	
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.
Superfine	25	0	24	0	24	0	24	0
House-hold	23	8	22	8	22	8	22	8
Export	23	4	22	4	22	4	22	4
Bazaar	0	0	0	0	0	0	0	0
Atta No. 3	17	0	16	0	16	0	16	0
Bran, Coarse	1	1	1	1	1	1	1	1
Bran, Fine	1	2	1	2	1	2	1	2
Soji	24	0	23	0	23	0	23	0
Rawa	23	0	22	0	22	0	22	0

LOCAL YARN MARKET.

Bombay February 20.

6 1/2s SECOND QUALITY			
Finlay	.. .. ..	11	12
Apollo	.. .. ..	12	0
Simplex	.. .. ..	11	4
Shapoori	.. .. ..	11	0
Currimbhoy	.. .. ..	11	0
6 1/2s. FIRST QUALITY	.. ..		
Edward Sassoon	.. .. ..	..	
Apollo	.. .. ..	..	
David	.. .. ..	..	
8 1/2 FIRST QUALITY	.. ..		
Jacob (Seven stars)	.. ..	12	8
Edward Sassoon	.. ..	12	2
Apollo	.. .. ..	12	8
Bradbury	..	12	2
10 1/2s.			
Shapoorji	.. .. ..	12	2
Apollo	.. .. ..	..	
Sw. Deshi	.. ..	13	8
Bradbury	.. ..	12	12
Asur Virji	.. ..	12	6
David (Flowerman)	.. ..	..	
David (Cockatoo)	.. ..	..	
Indo-China	.. .. ..	12	0
12 1/2s.			
Elphinstone	.. ..	13	12
Currimbhoy	.. ..	12	12
China	.. .. ..	12	8
Moon	.. .. ..	12	12
Apollo	.. .. ..	13	8
Dawn	.. .. ..	13	8
14 1/2.			
Kilachand	.. .. ..	13	8
Apollo	.. .. ..	..	
City	.. .. ..	14	12
Colaba Land	.. .. ..	14	4
Fazalbhai	.. .. ..	..	
20's.			
Kilachand	.. .. ..	15	0
Edward Sassoon	.. ..	15	8
Elphinstone	.. .. ..	15	8
Phoenix	.. .. ..	15	4
Dawn	.. .. ..	15	4

BARLEY.

London, Feb. 19.

Karachi Barley M/A sellers 45/6

FREIGHT OF COAL.

London, Feb. 19.

Cardiff to Bombay 13 to 13/6

London, Feb. 19.

The Bank of England Returns for the week ending yesterday show the following results:—

Total Bullion	£ 128,600,000	No change.
Public Deposits	£ 13,700,000	Increase 4,100,000
Other Deposits	£ 111,200,000	Decrease 3,900,000
Government Securities	£ 43,900,000	Decrease 1,900,000.
Other Securities	£ 75,000,000	Increase 1,500,000
Notes and Gold	£ 24,100,000	Increase 600,000.

The Bank Reserve is 19.2 per cent. of the Liabilities.

IMPERIAL BANK OF INDIA.

The following is the Statement of Affairs a on the 13th. February 1925—

LIABILITIES.

Subscribed Capital	11,25 00 000
Capital Paid up	5,62 50 000
Reserve	4,67 50 000
Public Deposits	17,92 21 000
Other Deposits	67,26 99 000
Loans from the Government of India under Section 20 of the Paper Currency Act, against Inland bills discounted and purchased per contra ..	6,00 00 000
Sundries	78 02 000
Rupees ..	1,02,27 22 000

ASSETS.

Government Securities	14,95 75 000
Other authorized securities under the Act	1,21 96 000
Loans	18,94 62 000
Cash Credits	33,64 87 000
Inland bills discounted and purchased	18,16 62 000
Foreign bills discounted and purchased	35 63 000
Dead Stock	2,72 14 000
Sundries	55 66 000
Balances with other Banks ..	7 26 000
	89,74 51 000
Cash	12,52 71 000
Rupees ..	1,02,27 22 000

The above balance sheet includes—

Deposits in London	£	1,085,100
Advances in London	"	1,160,100
Cash and balances at other Banks in London	"	50,100

Bank Rate 7%
Percentage 13,62

SHARE MARKET—LATEST QUOTATIONS.

Bombay, February 20.

Apollo Mill	20	Morarji Goculdas	2800
Elphinstone	40	Madras United	575
Emperor Edward	450	Union Mill	225
Asur Virjee	11	Laxmi Cotton	4750
Alliance Cotton	85	Vishnoo Cottom	1700
Indian Dy.& Mfg.	228-12	Western India	560
Indian Mfg.	950	Wadia Woollen Mill	11-4
E. D. Sassoon	1-15	Sassoon Silk	557-8
Indian Woln Mill	21	Sassoon Cotton	41-4
Currumbhoy Mill	485	Sholapur	10300
Kilachand	6	Standard Mill	1550
Koorla Mill	160	Hindoostan Mill	1000
Kastoorchand	175	Hyderabad	2440
Khandesh Mill	2250	Tata Power Elec.	205
Khatau Mill	127-8	Punjab Cement	2-4
Gold Mohur	31	Bombay Flour	liq.
Jamshed Mill	135	Union Flour	32-8
Jivraj Baloo	600	Oriental Life	500
Tata Mill	170	Emperor	420
Dawn Mill	10	New India	16
New City	305	Jupiter Ins.	5-2
Planet	31-4	Great India	10
Premier	87-8	Scindia Steam	7-12
Presidency	70	Eastern Chemical	1-12
Bradbury Mills	500	Port Canning	650
Bombay Indstl.	16	B'bay Telephone	30-4
Birla	19	" Uganda	50
Madhavji	180	" Burma New	..
Madhavrao Scindia	85	Br. Burma Petrol	5-8
Maneckji Petit.	2650	Tata Oil	20

SUN, MOON AND TIDES AT BOMBAY.

Day of Week.	Day of Month.	HIGH WATER. Bombay Mean Time.		Depth on Still.		Day of Month.	LOW WATER. Bombay Mean Time.		Depth on Still.	
	Feb.	h.	m.	ft.	in.	Feb.	h.	m.	in.	ft.
Fri.	20	8	46	25	9	20	3	10	20	2
		21	59	18	4		14	57	16	2
Sat.	21	3	4	28	1	21	9	30	17	2
		15	39	26	1		21	11	19	1
Sun.	22	10	46	27	7	22	4	52	17	9
		23	28	30	0		16	42	15	3
M.	23	11	34	28	3	23	5	34	17	0
		..		..			17	28	15	2
Tu.	24	0	8	30	2	24	6	15	16	3
		12	19	28	7		18	9	15	6
W.	25	0	45	30	0	25	6	53	16	1
		13	3	28	6		18	48	16	3
Th.	26	1	20	29	5	26	7	29	16	2
		13	41	28	1		19	24	17	5

SUNRISE AND SUNSET.

Feb. 21 (Sat.) Sunrise 7h. 4m. Sunset 6h. 41m.
Feb. 22 (Sun) Sunrise 7h. 3m. Sunset 6h. 41m.
Feb 23 (Mon) Sunrise 7h. 2m. Sunset 6h. 42m.
Feb. 24 (Tue) Sunrise 7h. 2m. Sunset 6h. 42m.
Feb. 25 (Wed) Sunrise 7h. 1m. Sunset 6h. 43m.
Feb. 26 (Thu.) Sunrise 7h. 1m. Sunset 6h. 43m.
Feb. 27 (Fri.) Sunrise 7h. 0m. Sunset 6h. 43m.
Feb. 28 (Sat.) Sunrise 7h. 0m. Sunset 6h. 43m.

SHARE BAZAR.

Bombay, February 20.

	12 to 1 O/O.	1 to 2 O/O.	2 to 3 O/O.
Ahmedabad Advance	440	450	
Bombay Cotton	575	535	
Bombay Dyeing	1172 8-75-71-4	70-1171-4	
Century	550-52-8-47-8	46-4-545	
Nagpur	551-4-52-8-48-12	50-551-4	
Colaba	162-8	162-8	
Crescent	256-4-57-8	56-4-257-8	
Indore	400-5-400	400	
Kohinoor	1250	1250	
New Great	436-4-41-4-37-8	437-8	
Pearl	510-11-4-8-12	11-4-610	
Phoenix	580	580	
Bharucha	111-4	112-8	
Simplex	246-4	4-12-245	
Swan	1200	1200	
Swadesh	645	645	
Pabni	380	380	
Fazal	1080-87-8-85	86-4 1085	
Mathuradas	270	270	
Tata Mill	245	245	
Globe	51-4	51-4	
Mysore	125	125	
Madhavji	388-12-90	385	
Finlay	850	850	
Gokak	117-8	126-4	
Edward Sassoon	182-8	182-8	
Meyer Sassoon	137-8	135	
Alcock	..	..	
Bombay Burma Oil	332 8	332-8	
Bombay Elec. Tram	100-10	100-10	
Bombay Steamer Ordy.	78-12	76-4	
Bundi Cement	10-4	10-8	
Central E. Mining	32-12	32-12	
Indian Cement	50	55	
Tata Steel Ordy.	23-22-8	21	
Tata Steel Defd.	60-57-8	56-4	

SHIPPING.

ARRIVALS.

Feb. 20.

Steelville, Goodwin, Penarth.
Chariburry, Leith, Marseilles.
China, Cossey, Aden.

DEPARTURES.

Feb. 21.

Mandala, Kitson, Karachi.
Tarantia, Kelly, Liverpool.
Devanha, Thornton, Aden.
British Viscount, Farrington, Mahomerah

LOADING.

Feb. 20.

Steamer Varsova for Persian Gulf.
Steamer Zoesndijk for Antwerp.
Steamer China for London.
Steamer Aufora for Genoa.

S S China:—The P and O S N Co's English mail steamer China, 4172 tons, Captain W J Cossey, arrived in harbour yesterday from Aden, with the outward mails of the 6th instant, a general cargo and passengers.

S S Mandala:—The B I S N Co's steamer Mandala, 5184 tons, Captain A G Kitson, will sail to-day from harbour for Karachi, with some bottom cargo.

S S Tarantia:—The Graham T Co's steamer Tarantia, 3098 tons, Captain G Kelly, will sail to-day from harbour for Liverpool, with a general cargo and passengers.

S S Devanha:—The P and O S N Co's steamer Devanha, 4758 tons, Captain E J Thornton, will sail to-day from harbour for Aden, with the homeward mails, a general cargo and passengers.

S S British Viscount:—The S W Co's steamer British Viscount 4091 tons, Captain R H Farrington, will sail to-day from harbour for Mahomerah, with a general cargo.

LIST OF STEAMERS EXPECTED IN BOMBAY.

BRITISH MAIL STEAMERS.

Caledonia due about 27th February, Agent P & O S N Co.
Mongolia due about 6th March, Agent P & O S N Co.
Narkunda due about 13th March Agent P & O S N Co.
Macedonia due about 20th March, Agent P & O S N Co.
Naldera due about 27th March, Agent P and O S N Co.

FROM LONDON.

Domala due about 23rd February, Agent M M Co.
Modasa due about 9th March, Agent B I S N Co.
Dumana due about 23rd March, Agent B I S N Co.

FROM LIVERPOOL.

Clan Macquarie due about 1st March, Agent J F Co.
City of Simla, about 23rd February. Agent K N Co.
S S Massilia due about 25th February, Agent Graham T Co.
City of Hongkong due about 6th March, Agent K N Co.
Elysia due about 6th March, Agent Graham T Co.
City of Poona due about 10th March, Agent K N Co.
City of Manchester due about 17th March, Agent K N Co.
Circassia due about 23rd March, Agent G T Co.
City of Valencia due about 30th March, Agent K N Co.

FROM HULL.

Knowsley Hall (not fixed) Agent J F Co.

FROM HAMBURG.

Trantenfels due about 27th February Agent L Edward.

FROM GOTHENBURG.

Nippon due about 19th February, Agent Graham T Co.
Atna due about 26th February, Agent Graham T Co.

FROM ROTTERDAM.

Andijk due about 6th March, Agent E D Sassoon and Co.

FROM TRIESTE.

Pilata due about 18th March, Agent L T Co
Carnia due about 12th March, Agent L T Co.

FROM GENOA.

Aquileia due about 3rd March, Agent M Italiana.
Capo di Monti due about 20th March, Agent M Italiana.
Ganga due about 25th March, Agent M Italiana.

FROM NEW YORK.

Sandon Hull due about 6th March, Agent F F Campbell Co.
Kosmo due about 16th March, Agent F F Campbell Co.
Rydal Hall due about 3rd April, Agent F F Campbell Co.
Sutton Hall due about 18th April, Agent F F Campbell Co.
City of Shanghai due about 7th April Agent F F Campbell Co
Kathlamba due about 23rd April, Agent F F Campbell Co.

FROM KOBE.

Shaka Maru due about 24th February Agent O S Kaisha.
Tukoma Maru due about 25th February, Agent O S Kaisha.
Ceylon Maru due about 25th February, Agent N Y Kaisha
Hakodate Maru due about 28th February, Agent N Y Kaisha
S S Hevin Maru due about 3rd March, Agent N Y Kaisha

FROM CHINA.

Dongola due about 21st February, Agent P and O S N Co.
Sardinia due about 8th March, Agent P & S N Co.
Alipore due about 10th March, Agent P & S N Co.

FROM DURBAN.

Karoa due about 7th March Agent B I S N Co.
Karagola due about 21st March, Agent B I S N Co.

SIMPLEX MILL STRIKE

ENDS AFTER FIVE DAYS.

The strike of the 600 weavers of the Simplex Mill practically ended on Friday when 235 more men resumed work. Adding the 300 who went to work the previous day the total number of strikers who resumed work, comes to 535. Thus the strike ended after five days' duration.

MILL WOMEN'S CO-OPERATIVE ACTIVITIES.

The Second Annual General Meeting of the Pabaney mill women workers' C. C. Society Ltd. was held on Thursday the 12th inst. in the Reeling Department of the Mill, Mr. Abdullahoy Currim, manager of the mill presiding, Mr. V. D. Karkhanis, Government Auditor, workers of the Institute and over 75 women were present and the business of the adoption of the annual balance sheet, distribution of profit and the election of the managing committee for the ensuing year was transacted. Messrs. Kadam, Karkhanis and Kulkarni praised the work of the Society and pointed out that the society was a typical one for the real co-operative work it has been doing. The President expressed his appreciation of the work of the Society and advised the women to be loyal to their duties in view of the many things that the Company was doing for their welfare.

DISASTROUS FIRE IN KOLIWADA.

JOWLI HUTS BURNT DOWN.

A fire broke out on Friday morning at 6 o clock in some jowli huts situate at Koliwada, Mahim, resulting in a loss extending over Rs. 4,250. The huts belonged to Mr. Rajabali Kurimbux and were occupied by about 200 mill operatives, while some huts were used as stables. The fire seems to have originated by sparks from 'sigrees.' The fire brigade being communicated with Mr. F. H. Fox, the Station Officer, Byculla Fire Brigade, immediately went to the spot with two fire engines, but on arrival he found a number of jowli huts well alight and threatened to involve other buildings. He succeeded in putting down the fire after two hours with the help of a fire engine from Mahim.

Baghali Fanja, a Mahomedan aged 40 years, was badly burnt about his arms, legs and body whilst trying to release his buffaloes which were tied up in

BOMBAY CITY AND SUBURBS

Engagements.

TO-DAY.

Maha Shivratri: Bank and Postal Holiday.

S. S. "Devanna" with English mails leaves at 7 p.m.

Swami Dayanand Saraswati Centenary Celebration, Marwadi Vidyalaya, 6 p.m., Mrs. Naidu to preside.

Pupils' meeting of condolence re death of Mr. D. N. Wadia, B. J. College, Charni Road, 10 a.m.

Bombay Races: Big Meeting, Fifth Day.

Sphinx Hockey League—G. I. P. v West Yorks Cooperage, 4-15 p.m.—B. B. and C. I. v Lusitanians, Cooperage, 5-15 p.m.

Buchanan Cup Hockey: Bombay Gymkhana ground, St. Xavier's v Customs, 4-15. B. B. R. A. v Grenadiers, 5 30. Government Tel. v Byculla Y. M. C. A., Oval, 5 30.

Phadke's Fine Art Exhibition, Damodar Hall, Parel, 3-30 p.m. to 11 p.m.

MONDAY., Feb. 23.

Millowners' Association Fiftieth Anniversary Dinner, Taj Mahal Hotel, 8-15 p.m., H. E. Sir Leslie Wilson to preside.

STEAMER MOVEMENT.

The P and O mail steamer "Naldera" arrived London on Thursday the 19th instant.

POSTAL NOTICE.

Mails from Australia via Dhanushkodi for Bombay are due here on Sunday the 22nd instant.

TELEGRAPH NOTIFICATION.

Telegrams for "Hedjaz" in Arabia will be accepted via Port Sudan—Djedda Radio at usual rates but at sender's risk.

TO-DAY RADIO.

A programme of music will be broadcast by the Bombay Presidency Radio Club to-day (Saturday) at 9.30 p.m. Call sign 2 FV wave length 37 metres.

LATE SIR G. K. PAREKH.

In honour of the sad death of Sir Gokuldas K. Parekh Kt., the People's Free Reading Room and Library was closed on Friday. Sir Gokuldas was a Trustee of the Institution.

"VARNASHRAM."

A public meeting will be held at the Arya Samaj Hall Kalbadevi, Girgaon, Bombay, to-morrow (Sunday) at 6 p.m. (S. T.), when Shriman Pandit Mayadeankar Sharmaji will deliver a lecture on "Varnashram."

BOMBAY SANITARY ASSOCIATION.

Under the auspices of the Bombay Sanitary Association a magic lantern lecture will be delivered by Dr. R. P. Kamat on "Mosquitoes" to-day (Saturday) at 8.30 p.m. (S. T.) in Rangari's Chawl at Kala Chawki Road.

SWAMI DAYANAND AND ARYA SAMAJ.

A public meeting will be held at the Arya Samaj Hall Kalbadevi, Girgaon, Bombay, to-day (Saturday) the 21st instant at 6 p.m. (S.T.) when Shriman Pandit Mayadeankar Sharmaji will deliver a lecture on "Swami Shri Dayanand and Arya Samaj."

YOUNG MEN'S PARSI ASSOCIATION.

A meeting will be held to-day (Saturday) at 5.45 p.m. at our Hostel Premises (Wellington House, Sleator Road, Grant Road) when the Inspector General of the Y. M. P. A. Hostel, Cama Institution will be present. Sir Hormusji C. D. Adenwalla, Kt. is expected to be present on the occasion.

TEMPORARY CLOSING OF ROADS.

The attention of readers is drawn to the public notice issued by the Commissioner of Police regarding the closing of certain roads to-day (Saturday) in the afternoon and the evening at the time of His Excellency the Governor driving in State from the Willingdon Sports Club to the Race Course and also at the time of leaving the Race Course.

CITY'S HEALTH.

The following statement shows the total mortality from 8 a.m. of 14th February 1925 to 8 a.m. of 20th February 1925:

Smallpox 9 attacks and 4 deaths; Cholera nil; Plague nil and 1 death; Influenza 1 attack; total mortality (excluding of stillborn) 99; total mortality this day last year 121.

A MUSICAL CONCERT.

Prof. Vaidyanathiyer Ayya of the Messrs. Dorabjee Vaidyanathiyer Ayya of the well-known "Vina" (the ancient Indian Instrument) player, will give to-day (Saturday) a musical concert of Indian and English songs on the "Vina" at the Theosophical Hall — Apollo Street, Fort whom all are cordially invited to attend. Admission is by tickets.

PHADKE'S ART EXHIBITION.

The above Exhibition will be opened from today from 3.30 p.m. to 11 p.m. for a few days only before going to Ahmedabad by the special request of the public at Damodar Hall, Parel. It is a marvellous exhibition of very much of moving pictures very artistically prepared by Mr. Phadke. The public of Bombay, it is hoped, will take advantage of such an opportunity.

UNDERWOOD TYPEWRITERS.

Messrs. Wardan & Co. of Bombay, who have branches in different parts of India and who already hold Letters of Appointment from the Viceroy as also from the Commander-in-Chief in India, are now favoured with a Letter of Appointment by His Excellency Sir Leslie Wilson as suppliers of Underwood typewriters to His Excellency.

BHAVNAGAR ANJUMAN-I-ISLAM.

The Annual General Meeting of the Anjuman-i-Islam of Bhavnagar will be held at Bhavnagar in the library room of the Anjuman opposite the Darbargadh, Harris Road, to-morrow (Sunday) at 5 p.m. (S. T.) when the adoption of the report for the year 1924, the passing of the annual account and the election of office bearers members of the Managing Committee and other committees, will be transacted.

SWAMI DAYANAND SARASVATI CENTENARY.

Under the auspices of the Parsi Rajkeya Sabha, there will be a public meeting at the Marwadi Vidyalaya Hall to-day (Saturday) at 6 p.m. (S. T.) to celebrate the centenary of Swami Dayanand Sarasvati, when Messrs. Jayakar, Natarajan, Maulana Shaukat Ali, G. K. Nariman, J. K. Mehta, D. Vakil, B. N. Motiwalla, F. J. Ginwalla, Dr. Rajabali Patel, Prof. Phadnis and Puntambekar will speak on "The Life and Work of the departed reformer" and Mrs. Sarojini Naidu will preside.

LATE MR. D. N. WADIA.

A special meeting of the past and present pupils of the Byramjee Jeejeebhoy Institution will be held under the auspices of the B. J. College Union to-day (Saturday) at 10 a.m. at the B. J. College Premises, Charni Road, to express sorrow at the demise on the 5th instant of Mr. D. N. Wadia, late Principal, Sir J. J. P. B. Institution, who, as a member of the Board of Trustees of the Byramjee Jeejeebhoy Institution since its very inception in 1891 till his death, had rendered very valuable services to the said Institution by his sound advice and ripe experience as an eminent educationist.

SWAMI DAYANAND CENTENARY.

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MALABAR CATHOLIC ASSOCIATION.

The Inauguration Celebration of the Malabar Catholic Association will take place tomorrow (Sunday) in St. Ignatius' Church Hall (Jacob Circle). There will be a High Mass at 7 in the morning with General Communion in St. Ignatius Church, and at 6 in the evening after Benediction, a Social gathering in the School Hall. Mr. A. R. Clement will deliver a welcome address and The Very Rev. A. Bertran, S.J., superior of Bombay-Poona Mission and Vicar General has kindly consented to preside on the occasion. All Catholics from Malabar (Members or Non-members) are cordially invited.

BETTER THE LOT OF DEPRESSED.

DALITODHAR CONFERENCE AT MUTTRA.

(FROM A CORRESPONDENT.)

MUTTRA, Feb. 19.

According to the opinion of an expert there are two lacs and a quarter people from all over India to witness the celebrations. Among the important arrivals of 18th are Benarsidass Chaturvedi and a Budhist priest from Japan, delegate of the All-Japan Budhists Councils. The Aryaparishad which continues its sitting passed the first resolution that the marriages and other relations between the Aryasamajists should be governed by *Guru Karuma* and *Subbao* and not by birth.

In the main pandal the proceedings began in the morning by Vedic Sermon from Swami Swatantranand. After that an highly instructive lecture was delivered by Principal Dewanchand of the D. A. V. College, Cawnpore.

In the afternoon Dalitodhar Conference met in the main pandal, under the presidency of Lala Hansraj. Lala Lajpat Rai being ill could not come down to preside over the function. Lala Hansraj in his presidential address, which lasted for over an hour traced the history of the so called depressed classes during the past few centuries and related vividly the effect of Mahommedan religious propaganda on these classes since the auvent of Muslims in India. He also narrated the work which Rishi Dayananda started for the uplift of the depressed classes and concluded by drawing attention to the awakening which had come over the Hindu community for the uplift of these classes.

SWAMI SHARADHANANDA.

Swami Sharadhananda followed him and delivered a spirited and stirring speech. He began by quoting from *atharva veda* and showed how even according to the Sanatanists no untouchability existed. As for the four various go (?) he said we are to-day celebrating the birth century of the great Rishi, who is at present watching us from *moksadham* through his spiritual eyes. He enjoined upon us to make the lot of these depressed and oppressed people better and raise them to the status which humanity entitled them to. Dayananda alone faced so much opposition and difficulty in preaching his mission and now, we his deciples number lakhs. Can't we bring change when one, whom we profess to follow changed so much, being single.

Five various resolutions were passed including one to Vaccom Satyagrah and requesting the ruling princes to remove the disabilities under which these classes labour in the Native States. Among those who spoke on the resolutions were Pt. Ramgopal Shastri, Rai Bahadur Kedarnath, Dr. Shyamsarup, Swami Ramanand etc. In the evening two lectures, one from Sharamendira, Tarakshiromani M.A., and other from Bhai Pramananda were delivered. Bhaijee traced the history of India for the last thousand years and related the recent developments in political and social spheres owing to the recent Hindoo-Muslim disturbances especially of Kohat and concluded by making a pathetic appeal to the Arya Samajists, whom he considered the only living and functioning organ of the Hindoo body.

Aryapratindhi Sabha, Punjab, which met here yesterday has decided finally to shift Gurukal Kangri from its present site to Jwalapore.

GOKHALE ANNIVERSARY CELEBRATION

LAHORE, Feb. 19.

To commemorate the tenth death anniversary of the late Mr. Gopal Krishna Gokhale a public meeting of the citizens of Lahore was held this evening at the S. P. S. K. Hall. Lala Harkishen Lal Presided. The Hall was crowded and the gathering was addressed by Lala Lajpat Rai, Dr. Lucas, Sheikh Abdul Quadir, Sardar Man Singh and Lala Ruchi Ram Sahani all of whom paid eloquent and handsome tributes to the memory and patriotism of Mr. Gokhale.—A. P.

CABLE ITEMS.

In a rugby football match, the Air Force beat Northampton by ten points to eight.—Reuter.

RELIC OF FEUDALISM.

TO THE EDITOR OF "THE CHRONICLE."

SIR,—Recently a copy of the agreement to be signed by the Railway employees was published in the columns of many daily papers and is being criticised. But your readers will be surprised to learn from an agreement which I cite below that there is a worse document of slavery in existence. The most horrible thing in it is that it is to be signed by a farmer who cultivates the land, produces crops and maintains the estate as well as the Government and the public; and it is to be signed even unwillingly by the farmer, because those who do not sign it are being harassed and ill-treated. It deserves, therefore, publicity and strong condemnation.

The following is the English translation of the agreement:—

"I, the undersigned, have undertaken to cultivate the land of the abovementioned survey numbers for rupees . . . of Government currency. I shall pay the money of land assessment without any disputes by the instalments as fixed by your honour and *shall cultivate the land as long as your honour will allow. But if I wish to part with this land I shall do so by submitting a resignation before the 31st of March.* In absence of the resignation *I bind myself to pay the land assessment whether the land yields any crops or not.* And so *you are at liberty to recover the land assessment by any means you like,* against which I cannot protest. If I fail to pay the assessment regularly by fixed instalments and if you ask me to part with the land I shall hand over its possession to you at the very moment without any dispute. I shall keep in order the land-boundary-posts (*bans*). If I fail in it and if the same have to be repaired or constructed by the Government, the charges for the same can be recovered from me according to rules and I shall not take any objection. *I hold no right over the trees existing in this land and also over the new ones which may grow hereafter. The rules of 'Veth Varo' (forced labour in turns) to be laid down by State and new ones about such 'Veth' which may be determined hereafter shall all be binding upon me. I cannot sell or mortgage this land and I am a tenant farmer at will of the estate.*"

From this agreement it will be clearly seen that the cultivator of the land is always at the mercy of the estate-holder. Government do not recover the full assessment (*Jamabandi*) from the estate-holders when there has been any failure of crops, while these Talukdars do exact the full payment of the land assessment from the cultivators even if they have been shown leniency. In *Samvat* 1975 due to the failure of crops Government had remitted half of the *Jamabandi* of these Talukdars, but the same was fully recovered by the estate-holders and also by a deputy manager of a certain estate which was under the management of Talukdari Settlement Officer. According to the Talukdari law, such assessment could not be levied upon the farmers when Government do not recover it from the Talukdars.

It is also clear from the document that the Talukdar can recover the assessment by lynch-law and can set aside all the existing British rules in the matter. Again, the poor cultivator has to protect the trees even at the cost of his crops which are likely to be ruined by the trespass of the servants of the estate or of the contractors. But the most disgusting item in this document is that a farmer is compelled to obey any orders regarding forced service even of the servants of the estate, so that masters should have to serve the servants. It is a wonder that such slavery is yet tolerated under the British rule. All such oppressive measures are being enforced under the eyes of the Talukdari Settlement Department. The poor cultivators are so much oppressed and crushed by these Talukdars and their servants, that it is beyond my ability to narrate the tale of their woes in full. One Talukdar openly told Mr. Wamanrao Mukadam, M.L.C., who was on tour in these villages to know the grievances of the Talukdari population, that he was sent by God to rule over them in this way.

So far as I know a document of the kind quoted above was drawn up and enforced some years ago by the deputy manager of one estate which was then under the management of the Talukdari Officer. It was done with the object of ejecting from the freehold of the land the original occupants of the land who had been in its possession from times immemorial.—Yours, etc.,

DAHYABHAI M. PATEL.

Dholka, Feb. 11.

Official and Personal.

Mr. E. Burdon, Army Secretary, has been granted an extension till May 1926.

Hon. Mr. Justice Kincaid has arrived at Ahmedabad to inspect the civil and criminal courts. He will stay there for a week.

Dr. Annie Besant and Lady Emily Lutyens arrived at Madras on Thursday morning from Bombay.

Lady Wilson received H. H. The Maharani of Kolhapur, H. H. The Dowager Maharani of Kolhapur and H. H. Akkasaheb Maharaj at Government House on Friday.

The Governor of Bombay drove in State to the Legislative Council Hall and addressed the Council on Friday.

Lady Wilson attended a Performance at the Cine Madeleine in aid of Baby Week on Friday.

The Governor of Bombay attended the Conversazione of the Grant College Medical Society at the Bombay Bacteriological Laboratory on Friday.

The Governor of Bombay and Lady Wilson dined with the Hon'ble The Chief Justice and Lady Macleod on Friday.

Sir Sefton Brancker will probably have Karachi for England on Monday next.

Lady Wilson attended a lecture of the National Indian Association at Mrs. C. H. L. Meyer's Bungalow on Thursday.

The Governor of Bombay attended the Police Sports on Thursday.

BAWLA MURDER CASE

TWO SUSPECTS DISCHARGED

FURTHER REMAND OBTAINED

For the first time in the history of the Bawla murder case, a departure was followed by the police in obtaining further remand of the suspects on Friday in that all the suspects were brought in the open court and placed before Mr. S. S. Raugnekar, the Chief Presidency Magistrate. The suspects were brought from the lock-up to the Court in motor prisoner vans and were marched into the court exactly at 11-30 a.m. hand-cuffed and escorted by a strong police guard headed by Deputy Commissioner Canty, Inspectors Smith, Jeffreys, Lyons and Sub-Inspector Bhatkal. Applications for bail or failing that to remand the suspects into jail custody instead of police custody were made on behalf of the suspects by their pleaders. The applications were however refused and all the suspects were once again remanded into police custody till March 6.

The suspects are:—

(1) Capt Dighe, Indore Air Force.
(2) P. B. Ponde, Mankari, Indore State.
(3) Muntaz, Sub-Inspector, C. I. D. Lahore.
(4) Karamat Khan, Imperial Lancers, Indore.
(5) Akbar, Indore Mounted Police.
(6) Abdul Latif, fruit-seller.
(7) Bahadur Shah, brother of (5).
(8) Shafi Ahmed.
(9) Abdul Latif, State Motor Driver.
(10) Natanjan, aunt of Mumtaz Begum.
(11) Vazir Mahomed, step-uncle to Mumtaz.
(12) Mahomed Shafi, Mr. Bawla's chauffeur.
(13) Vinayak Mulgaonker, Estate Manager to Indore State, Bombay.

TWO SUSPECTS DISCHARGED.

Krishnal Vora, Medical Store-Keeper B. B. & C. I. Ry. Colaba, one of the suspects arrested at Ratlam, was conspicuous by his absence. On inquiries it transpired that he obtained his discharge a couple of days ago, as the police found that there was not sufficient evidence against him.

At the outset some of the pleaders made applied to the Magistrate to allow them to see their clients. To this Sir John Bowen who represented the Crown took an objection, saying that it was not advisable to allow the suspects to consult their lawyers at that stage of the police enquiry. His Worship, granted permission to the lawyers to see their clients, remarking that it was the right of the prisoners to consult their legal advisers and he saw no reason why that right be denied to the prisoners in the present case.

The suspects took advantage of the Magistrate's permission to consult their lawyers.

Consultation with their lawyers over, Mr. Smith, Inspector, C. I. D. applied for the discharge of Abdul Latif, the fruit seller, arrested in Bombay, as there was not sufficient evidence against him to implicate him in the crime. Abdul Latif was therefore ordered to be discharged.

FURTHER REMAND.

Mr. Smith then made an application for further remanding the suspects into police custody, pending police investigations.

Mr. N. T. Jungalwalla, pleader, on behalf of suspects 1 to 7 opposed the application of Mr. Smith. Mr. Jungalwalla submitted that the suspects were already in custody for a long time. They were arrested in Indore on January 22. They were brought down to Bombay on February 7 and were remanded into police custody. Continuing Mr. Jungalwalla contended that they could not be further remanded in police custody unless the police were able to state special reasons for the same. The High Court had framed rules for the guidance of the Magistrates wherein it was clearly stated that prisoners must not be kept in police custody for an inordinate period of time. It was the accused's right to be placed before a Magistrate as soon as possible. The suspects were already for a long time in police custody for the police to complete their investigations and unless the police show some special reasons for retaining them in their custody, submitted Mr. Jungalwalla the prisoners must be either bailed out or remanded into jail custody. He therefore opposed Mr. Smith's application.

Mr. Babrekar, pleader, on behalf of Vinayak Mulgaonker, said that when a remand into police custody was obtained for his client, it was submitted by the police that Mulgaonker was attempting to destroy evidence. Mr. Babrekar, submitted that it was already too long a period that his client was made to remain in police custody and he prayed that in case his application for bail or remand into jail custody failed, that Mulgaonker be remanded into police custody for a shorter period.

His Worship in rejecting the applications observed that on the evidence before him he was satisfied that the suspects were connected with the crime. He ordered the suspects to be remanded into police custody till March 6.

The prisoners were once again conveyed to the prisoners' vans and taken to the lock-up. They were marched in twos guarded by policemen, Sub-Inspector Bhatkal, taking a special care as it were of Shafi Ahmed.

It is understood that a Juvenile Court of Honorary Magistrates presided over by a Presidency Magistrate will shortly be established in Madras for trial of juvenile offenders.—A.P.

Mr. W. Lamb, Secretary and Treasurer of the Imperial Bank of India, Madras Branch, has been appointed to officiate for Mr. N. M. Murray, Managing Governor of the Bank, who proceeds Home on six months leave.—A.P.

SPORTING NEWS.

TO-DAY'S RACES.

SELECTIONS BY "SENEX."

THE MORLAND PLATE.—1 Mile 3-0 p.m.

BRAVILE	1
JOVIAL	2
ARROW	3

THE STAND PLATE.—6 Fur. 41 yds. 3-30 p.m.

FOREMAN	1
NALOD	2
MISA	3

THE LLOYD HANDICAP.—1 mile 4 p.m.

BRASIDAS	1
FRENCH BRIAR	2
KRISHNAKUMARI	3

THE TURF CLUB CUP. 1¼ Miles 4-35 p.m.

VAZIRULMULK	1
TARICK	2
KHUNDIL	3

THE BYCULLA CLUB CUP.—1½ miles 5-10 p.m.

BOSCOMBE	1
DALKESTER	2
MADELINA	3

THE MANSFIELD PLATE. 6 Fur. 41 yds. 5-40 p.m.

KASER GIRL	1
FILLE D'OR	2
VERY LITTLE	3

THE TOWN PLATE.—5 Fur. 6-10 p.m.

WATERLOO	1
MAYIAH	2
BUTTERFLY	3

BUICK ROUND THE WORLD TRIP.

STRENGTH OF SERVICE ORGANIZATION.

Local motorists will be interested to know that to-day is the day when the Buick round-the-world-car will pass through Bombay. Messrs. T. R. Pratt (Bombay), Ltd., Buick distributors in this city, who are driving the car on the present lap of its long journey around the globe, have supplied us with considerable information about this unique trip which we are reproducing below for the benefit of our readers.

When the Buick Motor Company and the General Motors Export Company, working in collaboration on this plan, decided to send a Buick Chota Six touring car around the world, it was with two definite objects in view. The first was to demonstrate the stamina and reliability of the Buick Chota Six model—the newest and most popular of 20 years' production of Buicks. The second object was to show to the public how extensive is the Buick service organization. This is being accomplished by a novel method of handling the car itself. No single driver or mechanic goes with the car; instead, it is driven everywhere by Buick distributors and dealers, who in a chain unbroken except by necessary water hauls, are taking the car from New York eastward around the globe back to its starting point.

Buick is proud of the fact that every mile of land that this car is travelling on its round-the-world trip is cover by Buick owner-service. The route includes England, Holland, Belgium, France, Egypt, Palestine, Syria, Mesopotamia, India, Ceylon, Australia, New Zealand and the United States. The four longest laps of the journey unbroken by water haul are the following:—

(1) The 1,400 mile stretch between Port Said, Egypt, through Jerusalem, Haifa, Beirut and Bagdad down to Basra on the Persian Gulf.

(2) The trans-India trip from Bombay to Calcutta.

(3) The stretch of over 2,500 miles across Australia, from Perth to Sydney.

(4) The 3,000 miles stretch from San Francisco back to New York, the full width of the United States.

As was stated above, the car that is being used for this demonstration of Buick's world wide service organization is one of the new Buick Chota Six touring cars. This model, with a wheelbase of 114 3/8 inches (2.9 meters) and engine bore and stroke of 3 inches (76 mm.) and 4 1/2 inches (114), is a slightly smaller edition of the well-known large Buick Six that Buick has been building for many years past. It is a four-wheel brake car, equipped with low pressure tyres, and engineered throughout to meet the requirements of the owner who wants a sturdy, reliable, yet comparatively low priced car with 6-cylinders smoothness and rapid acceleration.

As strong believer in the adage that "Service must follow the car", Buick from the beginning has given special attention to the extension and perfecting of facilities for servicing Buick owners. The present Buick trip around the world is simply a rather spectacular demonstration of what has been in fact for some time past—namely, the locating and equipping of Buick service stations at strategic points that will ensure Buick owners throughout the world having convenient access to Buick replacement parts and skilled mechanical assistance. To this policy, the Buick Motor Company largely attributes the unusual popularity of its product in all countries. What the automobile owner wants, of course, is complete satisfaction from his car at all times. No matter how well a car may be engineered no matter how carefully made—there are times when spare parts and expert mechanical counsel will be needed. The automobile, though simpler and more reliable to-day than ever before, is never-the-less a complicated piece of machinery; and like any other type of mechanism, a reasonable amount of attention and care is needed to ensure proper operation. Buick believes that it is part of the manufacturer's duty to assist the owner in giving his car the right sort of attention by outfitting spare parts depots and service stations where the owner can reach them conveniently. To the conscientious application of this policy may be ascribed the sale of close to 250,000 Buicks in the calendar year 1923 alone. Incidentally, for seven successive years Buick has secured first place in the American National Motor Car Shows because of its leadership in value of gross yearly sales.

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RAILWAY BUDGET INTRODUCED

33 CRORES TO BE SPENT NEXT YEAR.

ELECTRIFICATION OF G. I. P. & B. B. & C. I. SUBURBAN LINES.

CONTRIBUTION TO LEE LOOT.

REFORMS REPORT ON MARCH 9.

DELHI, Feb. 20.

The Legislative Assembly met to-day to hear Sir Charles Innes present the railway budget, this being the first occasion on which it is being separately introduced. Special interest was aroused by the occasion and both the public galleries were fairly well occupied.

REFORM REPORT.

Replying to a private question of Mr. Ramchandra Rao Sir Alexander Muddiman announced that the Reforms Enquiry Committee's report would be published on the 9th March and the Assembly would be given an opportunity to discuss it before the Government came to any conclusion, but he could not say when that opportunity would be given. The Government had not come to provisional conclusions on the Report. The Home Member hoped soon to announce the date of publication of the report of the Civil Justice Committee.

Sir Charles Innes spoke for fifty minutes in explaining the railway budget. His speech was frequently applauded, particularly when he announced that it was estimated that over eleven crores of profit would accrue during the current year and when he paid tribute to Mr. Hindley and Mr. Sim for the new spirit that was abroad in the Railway Board.

OBSCENE PUBLICATIONS.

The House next considered the Home Member's Obscene Publication Bill. A number of amendments were moved by Pundit Shamlal Nehru, Mr. D. P. Sinha, Dr. Gour and Mr. Sarfaraz Hussain Khan and were rejected. After a short lively discussion regarding the definition of obscenity, Sir Alexander Muddiman moved the deletion of clause four which was added by the Select Committee against his advice. This clause permitted trial in sessions and by jury. The Home Member said that the Bill did not provide for more than six months imprisonment and if they allowed trial in sessions and by jury in those minor offences then they would be trying to introduce fundamental departure in trials laid down in the Code.

The House agreed with him and on division rejected clause four by 15 votes against 20.

The House next accepted the party's consequential amendment of the Home Member providing that trial should not be held before a magistrate lower than a first class magistrate. This was accepted. The Home Member then moved the final passage of the Bill as amended. He said he would have to examine later one or two points in connection with the Bill. The House passed the Bill as amended and adjourned till Monday.

SIR C. INNES' STATEMENT.

In the Assembly to-day before a fairly crowded House Sir Charles Innes, Member for Commerce and Railways, presented the Railway Budget for 1925-26. Mr. Hindley presented an identical budget statement in the Council of State.

Sir Charles Innes said: This is an important occasion, for we are inaugurating to-day the new Budget procedure, which the separation of our Railway Finance from General Finance has rendered possible. Under the convention to which the House agreed, last September, the railway contribution to the General Revenues of the country is in great part a known figure. That is why I am, to-day, introducing the Railway Budget in advance of the General Budget. I can do so without giving away any of those secrets which my Hon. colleague on my right guards so jealously. And in the matter of procedure alone, hope that the House will agree with me that we get solid advantages from the new procedure. In the first place, I would beg the House to observe that the budget itself is not a mere departmental compilation. The Railway Finance Committee—a Committee elected by this House and containing only one official member—has examined the Budget in detail, and has approved generously of it. I take this opportunity of thanking them for their labour, as the House will see from the printed proceedings of the Committee, which are being circulated. We worked them very hard and Mr. Sim their Chairman tells that he derived the greatest benefit from their advice and criticism this year. I am afraid that we had to rush them a little. We could not help ourselves, for we ourselves had to work very hard in order to get the Budget in its new form ready in time, but in future years. I hope we may be able to spread their Budget work over a longer period. Again, another advantage that we derive from the New procedure is that we are able to give the House more time to consider the Railway Budget. A separate day is being given for a general discussion of the Budget and the House will have four days next week to consider the Railway demands for grants. This allowance may strike the House as insufficient for a Budget which deals with an expenditure amounting to some 90 crores of Rupees, but at any rate it is an improvement on the procedure of last year when six days were set for all the demands of the Government of India, including railways, and finally, Sir, we have attempted to place the Budget before the Assembly in a form which not only gives more information about our Railway finances, but which will facilitate discussion. Last year there were merely two railway votes, one for capital and the other for revenue. This year we have split the Budget budget into 15 votes. Two of them relate to strategic lines. The other relates to commercial lines. In addition to the General Memorandum, we are circulating separate notes on each demand and we are also circulating separate statements regarding each and every railway that comes into out budget. These statements give for each railway the revised estimate for 1924-25, and the budget estimate for 1925-26 and to each statement an explanatory memorandum is attached. It discussed how the Railway has done this year, what its prospects for next year are, what its programme for development and betterment is, and what expenditure we propose from the Depreciation Fund. We hope that by putting the budget up in this form we shall enable the House to keep an intelligent watch, not only on the development of the Indian Railway system as a whole, but on each railway, and I hope also that the amount of information we are giving to the House will clear away the last vestige of that suspicion, which I think lurked in the minds of some Hon. members last September that the object of the separation of Railway Finance was to weaken the control of the Assembly over our Budget. Before I leave the question of procedure, I should like to add two remarks. The first is this: We do not regard the form in which we are putting up the Budget this year, as the last word on the subject of the best way of presenting the Railway Budget to the House. As I have already explained, we were working against time, and we had to devise our own form. But we are quite open to suggestions for improvement, and if any suggestions are made either in the House or by the Railway Finance Committee, they will be most carefully considered before the time of the next Budget. My other remark is in the nature of an appeal. We are circulating with the Budget papers a statement which shows exactly what activities of the Railway Department each vote covers. We have done that, Sir, in order to let Hon. members who wish to bring up any particular subject for discussion know under what vote that subject can most appropriately be discussed. I hope that Hon. members will carefully study the statement in order that our debates may proceed in an orderly and useful manner, and may I also express the hope that when Hon. members put down motions for reductions, they will add a few words to explain exactly what subject each motion is intended to bring up? We shall come better prepared to give the information which the Hon Member wants. I come now to the Budget estimates. They are explained in the budget memorandum, and I propose only to deal with the more important figures. My idea is indeed to make to the House, more or less, the sort of speech which the Chairman of a board of directors would make to the shareholders of a company, for I think that it might fairly be said that this is the position at which eventually we hope to arrive.

REVISED ESTIMATE FOR 1924-25 REVENUE.

Take first the revised revenue estimate for the current year. It is still only an estimate of course, but it is the best estimate we could make in the light of the latest figures available, when we prepared the budget. I will begin by giving the figures in the barest outline. We place our revised estimate of gross receipts, that is, gross traffic receipts plus our share of the profits of subsidized companies, plus miscellaneous receipts, at 98.01 crores. The figures of course are for commercial lines only. Our revised estimate of our total charges, that is working expenses, plus surplus profit paid to Indian States and Railway Companies, plus interest charges plus miscellaneous charges amounts to 86.77 crores We hope, therefore, that the gain from commercial lines during the current year will amount to 11.25 crores.

COMMENTS ON REVISED ESTIMATE

Before I proceed to deal with the effect of these figures upon our contribution to General Revenues in the current year, I should like to make one or two comments on these figures. Our gross receipts if we realise them will be nearly 5 crores better than the gross receipts of last year, and more than 2-1/2 crores better than our Budget estimate. But, I have little to say about them. For the most part the betterment is due to causes beyond our control, namely good crops and improving trade. Had it not been for the disastrous floods both in North and in South India, our gross receipts would have been better still. Our expenditure figures are more interesting if we exclude interest charges surplus profits due to Indian States and Railway Companies and miscellaneous charges. We expect our working expenses in the current year to be 62 crores against 59.16 crores last year. But the figure 62 crores requires some explanation. To begin with, it has been decreased by a windfall of 1-1/4 crores. This sum represents a refund to the revenue of customs duties paid on stores imported during recent years by company railways, which, according to a recent Privy Council decision, they ought not to have paid. If we disregard this windfall, our working expenses this year will amount to 63.25 crores, or 4 crores more than the last year. But the figures are still misleading. Last year we had no depreciation fund and we charged to revenue only our actual expenditure on renewals and replacements in the current year. We charge to revenue our gross appropriations to the Depreciation Fund, namely, 10 crores and not merely our estimated actual expenditure from the fund namely 805 lakhs. In order to compare our working expenses this year, with those of last, we should deduct 195 lakhs from the figure 63.25 crores. I have just given the House. If we compare the figure in this way it means that this year we have spent 61.30 crores in order to earn 98 crores. Last year, we spent 59.16 crores in order to earn 93.18 crores. In other words, though we have earned nearly 5 crores more, we have spent only 214 lakhs more. It is true that the rise in exchange has helped us to the extent of some 25 lakhs, but even so the figures are, I think, very satisfactory, and reflect great credit on the Railway Board and on the Railway administrations. The House will remember that the Inchcape Committee set before us the standard that we should aim at earning 6-1/2 per cent on our capital at charge. If our revised estimates prove correct we shall have earned on commercial lines on the capital invested by Government 5.46 per cent.

CONTRIBUTION FOR 1924-25.

According to the Convention agreed to by the Assembly last September, General Revenues are entitled to receive from the Railways a contribution equal to 1 per cent. of the capital at charge in the penultimate year, plus 1/5 of the surplus profits in that year. The Assembly also stipulated that if after payment of the contribution so fixed the amount available for transfer to railway reserves exceed 3 crores 1/3 of the excess, over 3 crores should be paid to General Revenues.

I proceed now to inform the House how much we expect to contribute this year to General Revenues. The House will remember that it was specially arranged that the contribution for the current year should be based not on the figures of 1922-23 (a year in which the profit from railway was very small) but on those of 1923-24, and that what I may call the fixed contribution for 1924-25 should be repeated in 1925-26. This fixed contribution calculated at per cent of the capital at charge in 1923-24 plus 1/5 of the surplus profit of that year amounts to 630 lakhs odd. That represents what I may call our fixed contribution for 1924-25 and 1925-26 to General Revenues. General Revenues have however to meet the loss on strategic lines and that loss is taken for purposes of convenience as an offset against the amount due from commercial lines to General Revenues in 1923-24. These losses amounted to 121 lakhs. Therefore, the net contribution payable to General Revenues 1924-25 and 1925-26 is 509½ lakhs. But though for convenience sake, we pay a net contribution of 509½ lakhs, I would beg the House to observe that they are taking from us under the convention 630 lakhs. Now I mentioned just now that we anticipated that our gain from commercial lines during the current year would be 1,125 lakhs. But the estimated loss this year on strategic lines is 151 lakhs. The net gain therefore is 974 lakhs. From this amount we deduct the net contribution of 509½ lakhs and this leaves a balance of 465 lakhs. This is the amount for disposal, the excess over 3 crores is 165 lakhs, one-third of this or 55 lakhs has to be paid to General Revenues, and 410 lakhs go to our Railway Reserves. The general tax-payer, therefore, gets a net payment from Railway of 564 lakhs or more than a crore more than Sir Basil Blackett budgetted for, and we get 410 lakhs into our Reserve Fund. But I would again emphasise that what the general taxpayer is really taking from commercial lines is not 564 lakhs but 685 lakhs.

BUDGET ESTIMATE FOR 1925-26. REVENUE.

I pass on to the budget estimate for 1925-26 and as in the case of the revised estimate for this year, I will first give a summary of the revenue figures. We are budgeting for gross receipts of 101 crores, and for a gross expenditure of 91 crores if the estimates prove corect there will be a gain for commercial lines of 10 crores of rupees receipts. Of course, we cannot foresee what the year 1925-26 has in store for us, as I have said Railway results are peculiarly dependent on the nature of the season and the state of trade, and no-one can forecast whether or not next year's monsoon will be good one or not, but for the moment the outlook is promising. It looks as if we might have a bumper wheat crop this year, and we may also hope to carry in the early months of 1925-26 a larger proportion of the cotton crop than usual. At any rate this year's crop is reported to be bigger than that of last year, and so far less of it has come down to the ports. Given, therefore, a normal monsoon and a fair state of trade we hope that we shall top our figures of this year, good though they were, and we are budgeting for gross receipts of 101 crores, or three crores in excess of those of this year expenditure. As regards expenditure, I neglect for the moment such charges as interest charges, and surplus profits paid to India States and Railway Companies and confine myself to the working expenses proper. I have just explained that if we take an account of the windfall of Customs Duty, our working expenses this year are expected to amount to 63.25 crores. Next year we are budgeting for a figure of 65.79 crores, or 2½ crores more. One reason for this excess is that we hope to make a beginning with a very important improvement, namely, the provision of automatic couplers, and we are providing 71 lakhs for that purpose. I may say that automatic couplers should result not only in great economy but also in a diminution of accidents among our staff. We are also setting aside 50 lakhs for speeding up repairs to the rolling stock, and we are allotting 50 lakhs to meet the cost of the measures. We are now taking to get rid of surplus and unserviceable stores. I should also mention that 23 lakhs have been provided in the budget for the cost of extending to officers of company railways.

THE LEE COMMISSION CONCESSIONS.

With effect from 1st April last, we have thought it prudent to make this provision in the Budget, but I must make it plain that it has not yet been decided whether these benefits should be conferred on the officers of company railways in whole or in part. It is a question which still has to be considered by the Government of India and the Secretary of State. If the allowance be made for these additions to our expenditure, it will be seen that we hope to keep the direct cost of operation if anything below this year's figures. Our interest charges owing to the new capital charges we are incurring, are likely to be some 82 lakhs higher in 1925-26 and as I have said we are budgeting in all for total charges amounting to 91 crores of rupees.

CONTRIBUTION FOR 1925-26.

I have explained how we have calculated the contribution for 1924-25, and I will not go into the details regarding the contribution for 1925-26. It is sufficient to say that we expect our net contribution for 1925-26 to be 524 lakhs, or 40 lakhs less than the contribution for the current year. The reduction is accounted for by the increase in the net income of the current year of 1925 lakhs, due to the refund to the revenue of Customs Duty. This figure, however, is the net contribution. The gross contribution from commercial lines will amount to 645 lakhs, and we go next to pay into our railway reserves 329 lakhs of rupees.

RAILWAY RESERVES.

If, therefore, our figure prove correct we shall have in Railway Reserves at the end of 1925-26 a sum of 738 lakhs of rupees. Now under the terms of the convention these Railway Reserves are to be used (1) to secure the payment of the annual contribution to General Revenues (2) to provide, if necessary, for the arrears of depreciation and for writing down and writing off capital and (3) to strengthen the financial position of railways in order that the Services rendered to the public may be improved and rates reduced. The House will no doubt want to know whether we propose to make any use of our reserves in 1925-26. The answer is 'no'. In the first place, our anticipation that the end of this year we shall be able to place 410 lakhs to Railway Reserves is only an anticipation. Until the actuals of the year are known we shall not know exactly what sum we have at our disposal. In the Reserve Fund, still less can we say for certain whether we shall realise our hope that at the end of 1925-26 we shall be able to place another 328 lakhs ... to the Reserve. Our estimates for the next year are based on a normal monsoon and a fair state of trade. If our hopes in this respect are falsified and if the monsoon is a bad one, we may be able to place nothing to reserves. In any case we have to bear in mind that in 1926-27 we have to pay a contribution based on the current year's working of approximately 730 lakhs from commercial lines. This means that if in that year we make no profit the whole of our estimated reserves will be absorbed in paying the contribution for that one year. The risk of exchange again has to be in mind. A drop in the exchange value of the rupee to 1s. 4d. would increase our revenue charges by 1½ crores, and all things considered we are satisfied that the prudent course is to make no proposal this year for the utilisation of our reserve funds after all a reserve of 410 lakhs if less than 1 per cent of our capital at charge, and it represents only a little than 4 per cent of our gross earnings in the current year. capital budget 1924-25.

CAPITAL BUDGET FOR CURRENT YEAR.

So far I have dealt only with our revenue budget. I propose now to say a few words about our capital budget for the current year. The Legislative Assembly approved last March of a capital expenditure of 30 crores during the current year. Approximately 25 crores were rehabilitation and the improvement of existing lines and 5 crores were for the new construction. The actual amount which it is expected to spend during the current year is only 12-85 crores resulting in a lapse of 17.15 crores. I am prepared to admit at once that the figures are disappointing, but they are not quite so disappointing as they look. I have referred already to our windfall in the shape of a refund of Customs Duty. That windfall amounts in all to 280 lakhs 125 lakhs go to Revenue, 155 lakhs go towards the reduction of the total capital at charge. We anticipate, also that there will be a reduction in the capital locked up in stores amounting to 4 crores, that is to say, our total capital expenditure in the current year is likely to be 18.4 crores or much the same as last year. Even so, the figures indicate a very considerable short spending. But as the causes of this short spending have been analysed at some length in the administration report for last year, I shall not weary the House by travelling over the ground again. I will merely say that we hope to effect a considerable improvement in this matter. Indeed, as I shall show when I come to the capital budget for 1925-26, we are counting on this improvement manifesting itself next year.

CAPITAL BUDGET FOR 1925-26.

Agents have informed us that next year they will be able to spend on works approved by the Railway Board 32 crores of rupees. We attach great importance to the earliest possible completion of approved works. The sooner they are completed the sooner they will begin to pay us a return on our investment. In view of what I have just said the House will be surprised when I say that we regard the estimate of the Agents as optimistic and that we have some doubts whether they will be able to spend the full amount asked for instead of cutting down the demand. However we have shown a probable saving of over 9 crores, and we are asking the House to vote 6½ crores for new construction and 16.20 crores for open-line works, open-line works of the amount asked for 23.7 crores are required or open-line workfs and rolling stock involving. I may mention, a consequent provision of more than eleven crores from the expenditure from the Depreciation Fund. The main purposes to which this money is being devoted are explained in the Budget Memorandum, but the House will, I think, be interested if I mention just a few of them. We are providing in terms of 4 wheelers for 3857 new goods wagons and for 822 new coaching vehicles. 755 of these latter being lower class vehicles. Apart from these additions and betterments to lower-class carriages which will cost us nearly 1-1/2 crores, we are spending some 30 lakhs on amenities for third-class passengers in the shape of waiting sheds, refreshment rooms, booking facilities, water supply arrangements and the like. Hon. Members will no doubt have read recently in the Press of the re-opening of the electrified Harbour Branch of the Great Indian Peninsula Railway. That constitutes, what I am sure will prove to be, a landmark in the Indian Railway history, for it is the first electric railway in India. We are providing 103 lakhs for the electrification of the G.eat Indian Peninsula Suburban line and 77 lakhs for the electrification of the Bombay Baroda and Central India suburban line into Bombay. 18 important station yards are being remodelled in order to improve our traffic service, and to reduce delays to wagons in transit at a cost of nearly 3 crores. More than 3 crores are being spent in remodelling workshops natably at Chargagh on the Ondh and Rohilkhand Railway at Trichinopoly on the South India Railway, at Dohad on the Bombay Baroda and Central India Railway and at Pegambur on the Madras and Southern Mahratta Railway. 58 lakhs are being spent on doubling certain sections of the Bengal Nagpur Railway. 38 lakhs have been provided for the doubling of the Grand Chord on the East Indian Railway and 34 lakhs for quadruping the Bandra-Borivli and Bandra Grant Road sections of the Bombay Baroda and Central India Railway, and the Bassein bridges on the same Railway are being rebuilt.

NEW CONSTRUCTION.

Eight and a half crores of rupees are requested for new construction. A full list of the lines which are under construction or the constructions of which we hope to begin next year, will be found in demand No. 7. There are 40 of them with an aggregate mileage of 2138 miles, and a reference to that demand will show that we are embarking on a programme of new construction which will eventually cost more than 44 crores of rupees. It is a large sum of money, but the financial prospects of the various projects have been carefully examined, and we believe that these lines will pay us handsomely. I am confident that the House will thoroughly approve of a bold policy of remunerative railway development. My own conviction is that the best way in which the Government can foster the expansion of Indian trade and Indian industries, and thereby increase the wealth and prosperity of India is by extending her railway system. I do not think it can be denied that we are behindhand in this matter. In this great Continent, with its 318 million inhabitants, we have only 38000 miles of railway. Constrast England with its 50,000 miles and the U.S.A. with its 250,000 miles. If you look at a map of India you see great gaps in which there are no railways. The Raipur Parvatipur Railway, a railway, I may mention in passing, the construction of which is dependent on the opening of a harbour at Vizagapatam will fill in one of these gaps. It will open up a great tract of 125,000 square miles which at present is entirely without railway communication. Incidentally it will provide the east of the Central Provinces with an outlet to the sea. The Central coalfield railway will fill in another gap. Madras had always complained that she has been starved of railway development, and in the south of the Presidency we hope to take up four projects covering some 300 miles of railway, namely the Villupuram, Trichinopoly, Virudunagar, Tenkasi Dindigul, Pollachi and Trichinopoly-Karaikudi lines. It is the same with Burma, and we have several lines either under construction or in the programme for that country. I may mention that the Chief Commissioner and Mr. Sim paid a prolonged visit to Burma, last December, and discussed railway development in Burma with Sir Harcourt Butler and his Government. That is the part of our policy now. The Railway Board by frequent tours tries to keep in the closest possible touch with local Governments in regard to railway matters.

NEW POLICY IN REGARD TO BRANCH AND FEEDER RAILWAY.

What I have just said about our proposals for new construction leads on to a reference to the new policy, which we have formulated in consultation with the central advisory council in regard to branch and feeder lines. The House is no doubt aware that 30 years ago when the Government of India themselves were in difficulties for money for new capital expenditure a system was originated of financing the construction of branch and feeder lines through branch line companies guaranteed by Government. For the encouragement of such companies branch line terms were drawn up and were kept on tap. These were the terms on which Government were prepared to give to private companies for money required for the construction of branch or feeder lines. This system undoubtedly enabled lines to be built, which otherwise would not have been built but in other respects it came in for severe criticism from the Acworth Committee, which indeed thought that the aim should be rather to reduce the number of existing private companies than to create new ones. We have recently had the whole subject under our consideration. The existing branch line terms are quite out of date. If they are to serve the purpose for which they were originally intended we should have to revise them on much more liberal lines and with the approval of the central advisory council. We do not propose to undertake that revision. We think that the more economical and better course is for us to construct ourselves remunerative new lines. I do not think that the House need fear that this policy will lead to a slowing down of new construction in the railway board. We have new projects included in demand. No 7 is four times as great as all the capital raised in the last 50 years by branch line companies. Nor do we propose to neglect projects, which though they cannot be classed as remunerative may be required by local governments for administrative of other reasons. We are quite prepared to consider any such project provided that the local government is prepared to guarantee it from provincial revenues. Local governments thoroughly approve of this policy and we are already constructing two lines on this basis, the Sheoranar Nilambur line in Madras and the Moulmein Ye line in Burma. Other projects are under examination.

COMPENSATION.

Before I leave the budget proper there are one or two special points to which I wish to draw attention. One is that of compensation claims. They reached the enormous figure of 121 lakhs, a figure which very naturally attracted unfavourable comment from the Inchcape Committee in 1923-24. We succeeded in reducing payments under this head to 76 lakhs. This year we hope that there will be a further fall to 67 lakhs and 1926-27 we are providing only 47 lakhs. This substantial reduction has been effected by unremitting work on the part of the Railway Administrations and the Railway Board. Improvements in office procedure have enabled claims to be disposed of more expeditiously. Watch and ward staffs have been strengthened and generally better arrangements have been made to cope with what is a very serious evil.

COAL CONTRACTS.

The other matter to which I wish to refer is our coal bill. Last year by negotiations in Calcutta the Railway Board managed to secure a revision of the coal contracts which pressed so hardly upon us. We have also been devoting special attention to economy in fuel consumption and the result is that in spite of the very much larger traffic carried in the curent year than in 1923-24 we expect our total coal bill to dbe less by 18 lakhs. In 1925-26 in spite again of the further increase of traffic for which we are providing we hope for a further reduction of 19 lakhs in our expenditure on coal.

INDIANISATION.

Before I sit down there are one or two other matters to which, I think, the House will wish me to refer in spite of the fact that they are not directly concerned with finance. One of course is the question of Indianisation. Three statements have been included in the Budget Memorandum giving the number of Indians, Anglo-Indians and Europeans in the gazetted ranks of Indian Railways and similar statistics for subordinate post carrying a pay rising to Rs. 250 per mensem and over. These statements show that in the 12 months ending October 1924, the number of Indians in superior appointments rose from 280 to 310 and the number of Indian upper subordinates from 1821 to 1939. On State Railways other than the E. I. railway, which we have only just taken over Indians already fill about 80 per cent. of gazetted posts and though I suppose the Railway Department has the reputation of being the most stiff-necked department of all in this matter I doubt whether there are many departments which can show equal results But what I am concerned with is the future rather than the past. We have accepted the recommendation of the report that 70 per cent. of recruits for superior departments in the railway service should be recruited in India and what I wish to say is that the provisional proposals of the Railway Board in regard to recruitment and training which have been formulated in order to carry the above recommendation into practical effect are now ready and I hope to discuss them with the Central Advisory Council before the present session ends. Hon'ble members are apt to complain that few Indians have risen to high posts in the railways and none to the Railway Board. That is true, but they must remember that it is only in recent years that Indians have joined the gazetted ranks of railway officers in any number and time must be allowed for them to find their way top. The question of subordinate posts is much more difficult. In one sense of course, it is not a racial question at all. It is rather a communal question to a very large extent. The subordinate railway service is already Indianised in that the posts are largely held by Anglo-Indians. Leaving this point aside the difficulty is this, when railways were first started in India and for many years afterwards Indians did not come forward for work of this kind and railways got more and more into the habit of relying Anglo-Indian. It is a work for which the on the European of the country and the Anglo-Indian appears to be specially fitted. Possibly he has acquired a sort of hereditary aptitude for it. At any rate he has made good. The railway authorities are accustomed to him and like to employ him in subordinate railway appointments. Now there is a change. Indians wish also to be employed in these appointments and they complain that they are up against vested interests and that subordinate railway employ is so speak the close preserve of the Anglo-Indian. The complaint, I think, is specially directed towards the subordinate traffic department and indeed it is a noticeable fact that at all important stations almost every railway official in a position of authority that one sees is a European or an Anglo-Indian. Now all I can say on this problem is this it is impossible to make any immediate drastic change. I am not prepared to say that Anglo-Indians or Europeans, who are working well should lose their jobs or their promotion in order to make way for Indians. But what I do say is that the Indian should have his chance. If the Indian of the requisite education is prepared to go through the drudgery, the hard work and the irregular hours which are a pre-requisite to promotion to the better posts in the subordinate traffic service, then he should get the chance of doing so and if he proves himself fit for promotion he then

(Continued on page 12.)

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The Bombay Chronicle

SATURDAY, FEBRUARY 21, 1925.

BOMBAY BUDGET.

The Budget of the Government of Bombay for the next year as well as the Accounts and Estimates of the preceding years introduced by Mr. Lawrence yesterday give very little cause for special gratification. "By continued insistence upon the need for economy throughout all branches of the administration and unexpected wind-falls from adjustments made between the Provincial and Central Governments," Mr. Wiles, the Finance Secretary, says, "we have been able to accumulate again a balance very nearly as large as the 5 crores which had been gathered up to 1920 and was expended in the following three years." But we have yet to learn precisely why these huge balances are considered necessary in Bombay. The Bengal provincial budget had an opening balance for 1924-25 of 129.64 lakhs and a closing balance of 166.15 lakhs. We in Bombay opened in the year 1924-25 with a balance of 545 lakhs and budget to close the year with a balance in hand of 4 crores 76 lakhs. The Government of Bombay are the most considerably indebted amongst all the provincial Governments of India, and the requirement of keeping up public credit may demand the maintenance of a substantial balance; though even for that reason, in a corporation like a provincial government—which is different from a banking corporation—the relation between the size of the balance and the strength of that Corporation's credit, as suggested by our provincial Budget, is a little difficult to perceive. The British Government has one of the largest public debts to support, and a most complex mechanism of credit to maintain. And yet the British Government keeps no balance like the Government of Bombay. Another possible explanation for maintaining considerable cash balances may be found in some unexpected demands that the Government may be confronted with in the course of the year. Unexpected demands of any considerable size must be an indication either of bad financing or of some uncontrollable external factors for which the local financier cannot be held responsible. In the latter case such demands should normally be met from borrowing, and not from balances; and in the former instance the relatively large balance will only intensify the poverty of financial genius. The Government of Bombay have total ordinary revenues and expenditure of 15 to 16 crores in round figures. On this budget a balance of 5 crores is a clear waste, which we doubt if those responsible for the financial administration have perceived. The vice of large cash balances, however, is not peculiar to this Presidency alone, though it may be for the moment the most outstanding illustration of that vice. The Secretary of State maintains very much larger cash balances to the permanent injury to the Indian money market and to the Indian industrial and commercial position in consequence; and the Central Government also follow the same illustrious precedent. But because the Government of Bombay may have such excellent models to copy, the practice is not the less reprehensible.

The compilers of the budgets are harping upon "the continued insistence upon the need for economy throughout all branches of the administration", and yet they have not even now been able to present a balanced Budget. There is a considerable deficit in the budget for 1925-26 amounting to 40.90 lakhs in the ordinary budget and 9.39 lakhs in the Development budget. The budget statement for the next year is plentifully illustrated with graphs and tables; which, however, cannot conceal the fact that expenditure is constantly outstripping the revenue. And this wealth of statement is a little bewildering to the uninitiated who are the apt to overlook the difference in classification and arrangements or the basis on which the several statements have been prepared and presented. But as they stand, the total ordinary actual revenue of the Government of Bombay and the expenditure charged to revenue are shown as follows in statement 3 and 4 on pages 35 and 37:

(In Lakhs of Rupees.)

Year.	Total Revenue. (Ordinary)	Total expenditure charged to revenue.
1921-22	13,89.8	15,45.1
1922-23	14,12.4	12,49.1
1923-24	14,25.6	13,08.7
1924-25 (Revised)	14,00.0	13,74.2
1925-26 (Budget)	14,77.7	15,18.4

This is a little different from the figure of the total revenue for 1925-26 as shown on pages 10 and 11, where the ordinary revenue for 1925-26 appears as 15,68.67 lakhs, whereas the ordinary expenditure charged to revenue is given as 16,09.57 (page 17.) But ignoring this difference, the fact still remains that our budget for the current year lacks equilibrium. Mr. Wiles observes in his explanatory memorandum that the statements in graphs "serve to show that we have not been able to maintain since 1921 that steady progress that had previously taken place. The great jump in expenditure in that year was chiefly owing to the enormous cost of revising the public establishments, and to the fact that in that year we drew very much upon the balances which had accumulated during the previous years for the carrying out of works and projects which had been unavoidably postponed during the war years. The great fall in the subsequent year due to the retrenchment campaign was inevitably effected to some extent only by the postponing of necessary expenditure. While our revenue since 1921 remains more or less stationary, our expenditure has resumed its normal rate of progress." Despite Mr. Lawrence's special pleading on behalf of Reserved Department we cannot agree, on this admission, that the campaign of retrenchment has really succeeded and that the only sound and permanent remedy for securing equilibrium in the provincial finance,—economy in expenditure,—has been applied. If necessary expenditure is only postponed, then there is real safety even where the accounts show a balanced budget or a surplus. For the Damocles' sword is still kept hanging on our heads and we never know when the financial Juggernaut will be set in motion. The Council will perhaps be disposed to congratulate the financial authorities on the statement that of the total net increase of 67 lakhs in expenditure in the budget over the current years' figures, the Transferred Departments get more than their due share of the increase. Until, however, we know the actual distribution of this expenditure —which it is to be hoped the Council will very careful scrutinise before agreeing to,—we would suspend our judgment as to the real benefit of the alleged increase in the expenditure upon the Transferred Departments. If the increase in expenditure is mainly for the benefit of the costly personnel, we cannot quite regard it as involving a corresponding increase in benefit to the public.

The deficit in the ordinary budget is sought to be made good by proposals for increased taxation agregating 42 lakhs for the year. The estimates of revenue included in the budget statement do not include the new revenue. The exclusion is justified on the plea of convenience, and "on account of the fact that there may be occasions obviously in the future when it may be impossible to announce beforehand the nature of the proposed new taxation." We are very sceptical about both the pleas of inconvenience and of propriety. But we must overlook, for the present, in the hope that the Council will adduce its own reasons for demanding greater frankness in publicity from the Finance Department. We can only urge that the estimate of 42 lakhs additional revenue, giving a very small surplus of one lakh in the total budget, raises a strong apprehension as to the real financial condition of the province. The principal items of our revenue are considered either as unreliable for any very great expansion in the future (land revenue) or are held to be "extremely precarious" (excise). The revision of the Meston settlement thus stands out as the only remedy for securing permanent equilibrium in the provincial finance, unless the Council agrees with Mr. Wiles that "the conclusion seems inevitable that until some alteration is made in the provincial taxation system, we cannot look forward to that growth in provincial revenues which, is necessary for the normal explanation of our activities," and helps him to devise new forms of taxation for an already overtaxed province. We have already shown that the economy in the proper direction has not yet been effected. The Council will, therefore, ill-serve the tax-payer if it agrees to the proposed additional taxation instead of directing its attention and energies towards securing retrenchment where it is necessary.

DODGING THE ISSUES.

We do not understand why Lord Rawlinson, a professed well-wisher of India, should have waxed so lugubriously resentful over the terms of Mr. Raju's resolution in the Assembly recommending the establishment of a military college in India to train Indians for the commissioned ranks Too often is it thrown up in the face of a disarmed people, that they do not know how to defend themselves. Only Britishers with ungrateful memories can exploit the pathetic fallacy that Indians are, by some strange and distasteful ordering of Providence, incapable of military responsibility. What really matters is courageous training and the provision of opportunity, because it is absurd to forget Chillianwalla and Sobran, and deplore the fictitious infirmity of Indians to answer to a wider policy. We know that like the Indian head-clerk who teaches business to the trade-assistant and to the junior civilian, the non-commissioned officer it is who gives his bearings to the British officer in the Army. There is a lot of arrant humbug talked about the infinite slowness of Indians to make good in the Army. The theory of geological perspective is very convenient to vested interests. If Lord Rawlinson had objected to the resolution about an Indian Sandhurst on the ground of finance, we could have sympathised with his solicitude. But having, in 1921, accepted the expediency of a Sandhurst College in India, he now wants to enquire through a Brass-Hat-Committee into the wisdom of the procedure and the congenital inaptitude of Indians to do solid tasks. A packed committee of army officers would, of course, stand for vested interests and the need of Indians being kept in subservient proportion in responsible grades. Time was when crusty Civilians distrusted the venture of English education in India. In living memory, too, is the attitude of officials against the proposal of Civilian recruitment in India. But the Provincial Service officer has proved his worth and dispelled convenient superstitions.

The Assembly made it clear that they did not want any research into the advisability of a military college in India. Presumably under War Office pressure. Lord Rawlinson wants to go back upon his admissions in 1921 and treat the proposal as a perilous innovation; but if they really wanted Indians to prove well in self-defence, we could understand the expert regulation of conditions and their caution about expense. They, however, leave the subordinate issues and ask for an investigation into the obvious, and to decorate their objection, Mr. Burdon is put forward to present a case which is as specious as it is insulting. In 1921, there was the Montagu spirit constraining the Commander-in-Chief, but now he wants to wriggle out of the proposition that an Indian Sandhurst is advisable and to support his case he refers to the vulgar reluctance of some junkers to recognise the feasibility of Indian aptitudes; but the training is left to the experts and the prejudice is not of our creation or fostering. If the British Government are serious about training, they can solve it in ten years, but we know of their habit of raising obstacles even in respect of manifest cases like the recruitment of the Civil Service. Colonel Crawford wants a war every time to prove the worth of the Indian officer! Mr. Jinnah made a telling speech about judgment by results. When we compare the professions of difficulty by Britishers, with their attitude towards instant action, we think of the forty-parson power which the poet considers essential for chanting the name of Hypocrisy. Pandit Malaviya's amendment has moderated the resolution to the barest limits of a just demand. Will Government give Indians a chance instead of obstructing the course of military training? It is a crucial question of sincerity which vested interests cannot answer without resort to pompous subterfuge and vapid sophistry.

Notes of the Day.

The Meaning of Sword.

The political history of Kathiawad during the last few years has marked out Rajkot as the leading State of the province. Whether in regard to the nationalist activities of its ruler or to the constitutional advance it has made with his active sympathy, Rajkot has something valuable to teach to the Indian States within and without Kathiawad. It was appropriate, therefore, that the Thakore Saheb of Rajkot should be the first Indian Prince to have the privilege of presenting an address to Mahatma Gandhi as a little over a month ago His Highness was the recipient of a similar honour at Gandhiji's hands. The Thakore Saheb who seems to exact and accord a minimum of ceremonial, spoke fervently about Gandhiji's greatness. Gandhiji, in his reply, was no less felicitous, but what is noteworthy in his speech was his interpretation of the symbolic value of the sword. "Sword", he said, "was given to the Princes to protect the poor, but it was also meant to convey to the Princes the idea that if ever the Raja went wrong, that very sword should cut his neck." It is, in other words, a double-edged weapon that hangs over monarchy like a Damocles' sword. But in India, the sword of the Princes has become rusty in ivory scabbards through reliance on British bayonets and is only worshipped on the Dassera festival; nor have the people any swords to unsheath. For protection or revolution alike, therefore, the sword has no utility in Indian States. The Princes have to save their States without the sword and they can do so by establishing a healthy and progressive system which would at once ensure protection to them as well as promotion of their aspirations. And here the example of Rajkot is suggestive.

Economic Serfdom.

Prof. Radhakamal Mukerjee speaking the other day at Nagpur emphasised the imperative need of tackling with the problem of the emancipation of the lower grades of cultivators if India was not to repeat the agrarian conflicts experienced by Germany and Russia. He solemnly warned the authorities and the public against ignoring "the dim rumblings of a peasant class-consciousness already audible in some parts of India betokening a crisis in our economic history." In another column we publish a letter which throws considerable light on the relations between farmer-cultivators and the Talukdars obtaining in the Bombay Presidency. If the facts are as stated by our correspondent—and there is no reason to doubt them since we have seen a vernacular copy of the bond—the conditions of the peasant in a Talukdari area, apart altogether from the low standard of life which he has to lead, are such as to assume the proportions of a public scandal. For the whole scope, purpose and effect of the bond signed by the poor and illiterate cultivator are singularly objectionable.

A Relic of Feudalism.

The bond which the cultivator has to sign seeks to establish the mischievous principle that the landlord's right—for the Talukdar is no more than that—in dealing with his farmers is absolute and unlimited while it denies any sense of property in the land to the cultivator who tills it. It implies not only that the cultivator has to pay any assessment demanded by the landlord even when the improvements are made by his own labour and his own means, wholly unassisted by the landlord, but also that the method of "suspension and remission", a necessary and wholesome feature in a land revenue system, shall not apply since the assessment is to be paid whether the crops are good or not. Above all, it attempts to stabilise and regularise the vicious system of "forced labour", of whose existence our well-informed bureaucrats continually pretend blissful ignorance. Our correspondent suggests that the Talukdari Department connives at these harsh and inequitable irregularities rather than antagonise vested interests. The bureaucracy cannot be unaware of the genesis of the Irish question which arose out of the land troubles or of the "green" revolutions in Central Europe aiming at rural emancipation. Does it want to justify its title to be the protector of the masses by risking intense and widespread agrarian discontent before it purifies its Talukdari administration? How long is it going to tolerate such a relic of feudalism as the bond which we publish?

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The "Marjorie Bachman", a British schooner with a cargo of liquor, was seized to-day by the prohibition agents who used the fastest motor boat in order to reach the vessel within the hour limit as laid down in the recent Anglo-American treaty. The Revenue agent admitted that it took four hours to reach the vessel owing to the enforced stops.

Mr. Morton, judge, who heard the petition for forfeiture of the vessel, declared that the seizure was "an action showing lack of good faith on the part of Government towards a friendly foreign Power."—

The members of the crew of the "Marjorie Bachman" deposed at the Federal Court that the crew of the cutter "Tampa" looted the "Bachman" after its seizure and held a drunken carousal aboard. The "Bachman's" mate said that he was imprisoned aboard the "Tampa" for fifty hours and when he returned to the "Bachman" later, she "looked like a dump, broken cases of liquor everywhere." He also added that much of his private property was stolen.—Reuter.

KING PASSES BETTER NIGHT

PROGRESS SATISFACTORY.

LONDON, Feb. 19.

A bulletin issued at 9-30 this morning stated: His Majesty passed better night, and progress though slow is satisfactory. No further announcement will be made to-day.—Reuter.

MAKING SLOW PROGRESS.

LONDON, Feb. 20.

A bulletin issued at 9-45 this morning, stated: "Despite somewhat restless night, His Majesty is making slow progress."

Doctors were somewhat longer with the King, this morning. The bulletin was not issued officially until after ten and lateness in the issue caused anxiety, lest progress should not be favourable as yesterday. Happily, there is no ground for anxiety as the only unfavourable feature of restlessness is on account of bronchial trouble.—Reuter.

OBITUARY.

MAJOR GENERAL E. H. SARTORIUS.

HONGKONG, Feb. 20.

The death is reported of Major-General Euston Henry Sartorius.—Reuter's Special.

(He was twice mentioned in the despatches during the Afghan War, took part in the Egyptian Campaign (1882) and was decorated for leading the attack, taking a hill at Shahajini in the possession of the Ghazis).

SUSPENSION OF EVICTIONS.

LONDON, Feb. 19.

Clyde bank factors have decided to suspend evictions during the sitting of the Rents Commission in order to preserve peaceful atmosphere on condition that the Housing Association and other tenants organisations cease activities including street and other meetings and the distribution of circulars in connection with the dispute.—Reuter.

POLICE STATION STORMED.

SHANGAHI STRIKERS FIRED ON.

SHANGHAI, Feb. 19.

The Chinese police in conjunction with the Settlement police broke up a meeting of strikers on the border of the Settlement, and arrested 16 persons whereupon a crowd stormed the Chinese police station, but was dispersed by the Chinese police who opened fire. There were, however, no casualties.

Now 30,800 are on strike involving 22 Japanese factories.—Reuter.

JAPANESE NOTE.

GOVT. URGED TO PREVENT REPETITION.

PEKING, Feb. 19.

The Japanese Legation has sent a note to the Chinese Foreign Office, drawing attention to the cotton-mill strike at Shanghai and urging Government to watch the strikers and prevent repetition of the recent incident, in which several Japanese employers were injured.—Reuter.

CHINESE SOLDIERS SEIZE AMERICAN STEAMER.

Ichang, Feb. 19.—Chinese soldiers have seized the American steamer "Chichuen" and arrested Captain Hawley and detained passengers. The local Chinese authorities and the American Consul are demanding their immediate release.—Reuter.

(Ichang is the Treaty Port in Hupeh, a Province of China.)

London, Feb. 20.—The architect Sir John Burnet and the painter Philip Cannard have been elected as Royal Academicians.

OPIUM CONVENTION

SIGNED AT GENEVA

CONTROL OVER INTERNATIONAL TRADE.

LEAFIELD, Feb. 19, (mid-night).

The Convention drawn up by the Second Opium Conference was signed at Geneva this evening. The Second Convention dealt with a wider problem, its object being to suppress contraband in dangerous drugs by more effective limitation of their production and by exercising closer control over international trade in drugs and their raw materials than was provided in the Hague Convention of 1912. The drugs to which the Convention applies are coca leaf, cocain, opium in its various states, morphine, heroine and Indian hemp and its resinous extracts and measures are prescribed which the signatories shall take to control their manufacture, distribution and sale.

The document also strengthens the Hague Convention regarding the production and distribution of raw opium. A permanent Central Board of Control consisting of eight persons appointed by the League Council and the United States and Germany is to be established to collect from the signatory Governments estimates of drugs required within the prescribed period together with full statistics of the production of raw materials, amounts manufactured, stocks held, internal consumption, amounts of drugs confiscated and amounts of imports and exports. If the Board concludes that excessive quantities are accumulating in any country and that there is in consequence a danger of their diversion to illicit channels it shall have the right to recommend that exports of drugs to that country should be suspended till a satisfactory position is reached. The Board had also the right of taking the same step in regard to a country which is not a signatory if there is danger of that country becoming a centre of illicit traffic.

THE PROTOCOL.

Attached to the Convention is the Protocol to be signed by the countries who produce opium. By this they undertake so to reduce their production in five years and to satisfy an impartial League commission that smuggling from their territories is no longer a serious obstacle to the enforcement of restrictions on opium smoking applied by countries signatory to the first Convention. Thereafter these countries agree to abolish entirely opium smoking in their territories within fifteen years.—B.O.W.

BLOW AT DRUG EVIL STRUCK

SPEECH OF PRESIDENT OF CONFERENCE.

GENEVA, Feb. 19.

The session of the second Opium Conference closed after an excellent speech by President Zahle in which the latter reviewed the labours of the Conference and the results obtained. The Convention will be signed this afternoon.

Sir Malcolm Delevinge announced that he would sign on behalf of Great Britain, but his signature would not bind the Dominions who were members of the League.—Reuter.

Geneva, Feb. 19.—M. Zahle said that the Conference did not make claims to a complete success; on the other hand it recognised that it had left unsolved the questions which have been incapable of solution for years, possibly decades. The Conference had however, struck a very powerful blow at the drug evil, and had greatly strengthened the Hague Convention. M. Zahle regretted the withdrawal of the American delegation which by its boldness and devotion had given supreme impetus to the whole campaign against drugs. He agreed with Mr. Porter that the drug problem was only capable of solution by international co-operation. Other speakers including Sir M. Delevingue and Mr. Sugimura paid a warm tribute to the officials of the League and to M. Zahle's patience and impartiality.—Reuter.

10 STATES SIGN CONVENTION AND PROTOCOL.

GENEVA, Feb. 19.

Ten States including Great Britain, Japan, the Netherlands, and Siam have signed the Convention and the protocol for the control of international traffic in drugs. The documents will remain open for signature till 30th September.—Reuter.

TREASON BILL.

DAIL PASSES SECOND READING.

LONDON, Feb. 19.

Dail Eireann by 38 votes to 21 passed the second reading of the Treason Bill mentioned in the message of 15th February.—Reuter.

Reuter's message of 15th inst. referred to above read as under:—

Dublin, Feb. 15—"The text of the new Treason Bill has been issued. It constitutes the most drastic measure introduced by the Free State Government hitherto and is designed not merely to arm Government with powers to inflict death penalty for open rebellion, but also to crush incipient rebellion by imposition of long terms of penal servitude for offences lik intimidation, promotion of disaffection towards Government, false assumption of such titles as President, Minister of State, etc., seditious libel, illegal assembly and promotin of secret societies among the Police and Military."

EGYPTIAN DIPLOMAT AT ANGORA.

Constantinople, Feb. 19.— The Turkish Government has agreed to the Egyptian Government's application for the appointment of Mehmed Pasha as the Egyptian Diplomatic Representative at Angora.—Reuter.

HANDS OFF!

EMPIRE EXHIBITION

GOVT. OF INDIA'S DECISION.

DELHI, Feb. 19.

It is officially announced that the Government of India are not taking part officially in the Empire Exhibition 1925. The building with its fittings and forestry exhibit is being sold to the Exhibition Board and the Government of India are relieved of all responsibility in connection with it. The Exhibition Board have made arrangements for accommodating Indian Exhibitors who wish to take part in 1925 exhibition. The terms are very similar to those in force last year in the Indian Pavilion.—A. P.

ANGLO-ITALIAN TREATY.

RATIFIED BY COMMONS.

LEAFIELD, Feb. 19 (midnight).

The Bill ratifying the Treaty with Italy in regard to Jubaland passed its third reading in the House of Commons. Mr. Fisher, Liberal ex-Minister, supporting the bill said that the more one considered the historic circumstances which lay behind this Jubaland Treaty, the less one should be inclined to apply the critical microscope to it. This Treaty was the direct consequence of the Pact of London of April 26, 1915 under which Italy threw in her lot with the Allied cause. Anyone who considered the situation of the Allied cause in the spring of 1915 and the difficulties which confronted the British Government at that time would, be thought, come to the conclusion that the British Government had no option but to accept the terms which the Italian Government required and if one looked at the question from the Italian view point one ought to be less inclined to criticise the terms which Italy had decided to ask. Great Britain had entered into a bargain with Italy who had done her share and it now devolved upon Great Britain to do hers. During the war Italy threw her weight into the Allied Scale. She lost more than half a million dead and more than a million wounded and the contracted a debt of £2,000 million.

Col. Amery, Colonial Secretary, answered various points that were raised. One was whether the British traders would enjoy equal rights with Italian subjects in the area ceded to Italy. Col. Amery declared there would be equal rights as between the various nationals. He added that as soon as the Treaty had been ratified by Great Britain and Italy it would be registered with the League of Nations.—B. O. W.

DISARMAMENT CONFERENCE.

QUESTION IN COMMONS.

LONDON, Feb. 19.

In the House of Commons, Commander Kenworthy asked whether the Disarmament Conference was abandoned or only postponed. Mr. Chamberlain replied that discussions of the matters arising out of the Geneva Protocol, which were to have been considered at Rome, had been postponed for three months until March with a corresponding postponement of all subsequent dates. Commander Kenworthy: "Is there a chance of holding the Disarmament Conference in September?"

Mr. Chamberlain: "The position is that each item of the programme is postponed for three months."

AIR ESTIMATES.

INCREASE OF EXPENDITURE.

LONDON, Feb. 19.

Air Estimates for 1925/26 amount to £1,58,09,000 sterling compared with £1,51,13,000 for the present year. The strength of the Air Force at present is equivalent to 54 squadrons including 25 at home, eight in Iraq six in India, and four in Egypt and Palestine. The estimate provides for personnel of 36,000, that is an increase of 1,000 while it increased by £4,71,000 sterling. The estimate invites Parliament to vote the same salary to the Secretary of State for Air as to other Secretaries of State, thus reverting to the arrangement obtaining when the Air Ministry was constituted.

REDUCTIONS IN IRAQ AND PALESTINE

LONDON, Feb. 19.

The expenditure on air and ancillary services in the Middle East has decreased by 592,000, and it is expected that eight air squadrons will be maintained in Iraq at least until the Northern Frontier is sufficiently stablished. Government intends to reduce the Imperial garrison in Iraq as rapidly as circumstances will allow and has lately decided to withdraw an Indian pack battery during the present trooping season and to reduce armoured car companies from four to three. Economics have recently been effected in Palestine by reducing the establishment of the Palestine squadron by one flight. Provision has been made for the continuance of the flight of three machines at Aden. Provision for the Works services in Palestine, Transjordan and Iraq has been reduced to less than half of the corresponding figure for the current year. Sir S. Hoare hopes that the investigations of Sir S. Brancker in India and other enquiries now proceeding will serve to lay the foundation of the scheme of an air route to India—a project which he was most desirous of furthering.—Reuter.

LONDON, Feb. 19.

In addition to the total given, account must also be taken of the expenditure by the Colonial Office under the Middle East Vote, namely £31,16,000 comprising Iraq £27,44,000 and Palestine and Transjordan £3,72,000 and by the Admiralty for the fleet, air and army, namely, £13,26 000 making effective a net increase of £19,72,000 sterling. With regard to airships for which half a million sterling is provided, Sir Samuel Hoare expresses the opinion that the commercial airship service is at present the principal object to be kept in view and the programme of airship development is being made sufficiently elastic to render it possible to accelerate transition to the phase of commercial operation. Meanwhile, the immediate policy is to secure that every step is taken to ensure the safety and success of the experimental stage, especially in view of the fact that these ships are twice the size of any previously constructed. An extensive programme of research and experiment is in hand in this connection. Airship R 33 has been put into condition once again, and will shortly carry out a series of experimental flights, while R 36 also is being put into condition at Pulhan for an experimental flight to Egypt. Mooring masts are being constructed in order that new airships may be able to moor at Cardington and two stations overseas.—Reuter.

"IMPERIAL OFFICE?"

NEW DESIGNATION OF COLONIAL OFFICE.

LEAFIELD, Feb. 19, (mid-night).

Mr. Baldwin made an interesting statement in the House of Commons that he was considering the question of changing the designation of the Colonial Office to that of Imperial Office and the style of the Secretary of State to that of Secretary for Imperial Affairs.—B.O.W.

M. CAILLAUX'S RETURN

DEFENDS HIS POLICY

WHERE WAR LORDS FAILED.

PARIS, Feb. 20.

M. Caillaux signified his return to political life last evening, when he spoke at a banquet held in his honour which was attended by 2,000 guests, including two members of Government. M. Caillaux defended his policy which had always been based on the prevention of war through ententes and agreements between all the great nations which would naturally involve concessions. Men who governed in war time did not contemplate a great policy of entente with the vanquished. If a different policy had been adopted they might have secured peace which would have given them security as well as the reparations.

M. Caillaux expressed the opinion that the Anglo-French entente and gradual rapprochement of all peoples of Europe were the essential conditions of political reconstruction. France's debit account was so much in excess of her credit account that they might be compelled to pay the Allies more than they received from the reparations. He was of the opinion that the Nationalists had not seized all opportunities offered to them for settling up of the Inter-Allied accounts. Nevertheless, the British Note promised a notable diminution of their debt, and he hoped that the discussions on that question would continue.

In conclusion, M. Caillaux eulogised M. Herriot's incomparable services in restoring the European atmosphere and driving back the spectre of war.—Reuter.

FRANCE TO CONCLUDE FOREIGN LOAN.

PROMISE OF 100 MILLION DOLLARS BY U. S.

PARIS, Feb. 19.

M. Clementel, French Minister of Finance, announced in the Chamber that Government intended to conclude a foreign loan after the budget was passed and that the United States had already promised a loan of 100 million dollars.—Reuter.

FRENCH SINKING FUND.

20 P. C. OF DAWES ANNUITIES.

PARIS, Feb. 20.

A Havas Agency message says:—

In the Chamber, M. Clementel said that Government proposed to devote twenty percent of the Dawes annuities to the creation of a sinking fund for the amortisation of the public debt. Improvement of the franc was essential, in order to reduce the burden of the foreign debt. "France does not repudiate her debts, but she only asks that account be taken of the conditions under which they were contracted and sufficient breathing space be given to enable her to recover."—Reuter's Special.

A STEAMER BADLY ASHORE.

HONGKONG, Feb. 20.

The Indo-China Steam Navigation Company's Steamer "Fooshing" from Hongkong to Swatow is badly ashore with ten feet water in number one hold. A salvage tug is proceeding to assist her.—Reuter's Special.

BOMBAY'S DEFICIT BUDGET.

42 LAKHS OF ADDITIONAL TAXATION.

PILING UP HUGE BALANCES.

BETTING ON TURF TAXED

GOVERNOR'S OPENING SPEECH.

	1924-25.	1925-26.
	(In Lakhs of Rupees.)	
Opening Balance	545	467
Revenue	1400	1568
Expenditure	1418	1609
Closing Balance	467	411
Deficit for	1925-26.	41
Additional Taxation for	,,	42
Net Surplus for	,,	1

The Budget for the year 1925-26 was introduced in the Bombay Legislative Council yesterday The actual revenue for the current year is expected to be Rs 1400 lakhs and the expenditure Rs 1418 lakhs. The estimated revenue for the next year amounts to Rs. 15, 68 lakhs and the expenditure debitable to revenue to16, 09, a liveinga deficit of Rs. 41 lakhs. To meet this it is proposed to impose extra taxation estimated to bring in 42 lakhs which will give a small surplus of one lakh. The additional taxation will be derived from Court Fee Stamp (18 lakhs), Transfer of Property (18 lakhs) and the Turf Club (6 lakhs.)

The opening balance is Rs 467 lakhs. From this 57 lakhs is being taken for non-recurring capital expenditure, leaving a balance of Rs. 410 lakhs or adding the estimated surplus of one lakh on the year's Revenue and Expenditure debitable to Revenue, a closing balance of Rs. 411 lakhs, which includes Rs. 148 lakhs in the Famine Fund.

The first business before the Council yesterday was the announcement of Government's approval of the election of Sir Ebrahim as the President of the Council, and he was formally welcomed by Mr. Pahalajani, who was occupying the chair. After mutual compliments were over the Governor came to the Council in great pomp and delivered his speech welcoming the President and making more than passing references to the budget which was going to be outlined by the Finance Member later. In the course of his lengthy speech he asked the members, in view of the increasing work, to consider the question of working hours and longer session of the Council, if they wanted to do their work properly. The Council passed resolutions of condolence at the deaths of Mr. Montagu and Sir G. K. Parekh. After all this was over the real business of the day was taken up by the Finance Member, and his necessarily long speech did not evoke much enthusiasm among the members, except when it was finished.

PROCEEDINGS IN DETAIL.

When the Council met yesterday, Mr. B G. Pahalajani, the Deputy President of the Council, took his seat.

He then invited Sir Ebrahim to take his seat as the first elected President by the members of the Council. Sir Ebrahim had been an advocate of the peoples' rights and difficulties and as an official member of the Executive Council his efforts had been directed towards the amelioration of the condition of the people and his work in the cause of education was now a matter of history. His independence and conduct of the Council had won the confidence of both Government and elected members and his nomination both by the Leader of the House and the non-official members was an indication of that confidence. He invited Sir Ebrahim to ascend the dais and take his seat.

Mr. Pahalajani then read out the letter giving the approval of the Governor to the appointment of Sir Ebrahim as President.

SIR EBRAHIM'S SPEECH.

Sir Ebrahim after taking his seat amidst cheers said:—I have to tender to you my sincere and grateful thanks for the mark of confidence which you have shown in electing me unanimously as your President. To enable your President to discharge his responsible duties, it is essential that he should command the confidence of the whole House and it cannot but be most gratifying to me to find that you have in the selection of the first elected President extended to me such unanimous confidence. I have tried my humble best to deal with questions which come up for my decision in a spirit of judicial impartiality. I am deeply grateful to you for your kind appreciation of my humble efforts and I can assure you that I will continue to keep before me constantly the same principles which have won for me such unanimous approval. However much I may try to base the discharge of my duties on high principles, the success of my efforts must depend upon your cordial help and co-operation. Occasions will arise when difference of opinion must prevail as regards the decisions which I may give on points of order arising during the debates, but I can assure you that the underlying motive will always be to reach such decisions in a spirit of fairness and impartiality, and I am confident you will accept them in the same spirit. The Bombay Legislative Council has succeeded in building up high traditions of procedure and respect for the Chair irrespective of the person occupying it, and I am perfectly confident that it will continue to maintain such traditions always in the future making it the model of constitutional assemblies. Gentlemen, I have to thank you again for the high honour you have done me in electing me to be your President. (Loud applause.)

At 3 o'clock the Governor arrived at the Town Hall in State and was received by the President. He took his seat by the side of the President and said:—

GOVERNOR'S ADDRESS.

"Gentlemen,—I am very glad to have this opportunity of welcoming you all to Bombay for the Budget Session of the Council, a session which will always be remarkable as being the first occasion on which your deliberations will be guided by a President of your own choice. I desire, first of all, to offer to the Hon. the President my warmest congratulations on the unanimous choice of the Council which has selected him as its most suitable member to fill this post of high dignity and responsibility. I have already expressed, in the manner provided in the Government of India Act, my formal approval of the election which you have made, but I should like to add that your choice has received not only my official approval, but my most hearty personal concurrence. In the course of your proceedings you may have occasion to criticise—often adversely, and perhaps at times severely—the past actions of my Government and its proposals for the future; but I am very glad that the first act of the Council this year has been to endorse, by a free vote of the Council, the appointment of President made nearly two years ago during the first Reformed Council.

The business that you have been called together to discuss at this session of the Council is perhaps one of the most important duties which devolve upon you during the whole year, for, in settling the Budget you practically decide what course of policy the Government is to pursue during the next 12 months in all the important departments. The Hon. the Finance Member will place before you proposals for an expenditure exceeding 15 crores, and representing an increase over last year's Budget figure of 67 lakhs of rupees. You will notice that a very large proportion of this increase is on account of the Transferred Departments, and that out of the demands for new items amounting to about 50 lakhs, no less than 33 lakhs are proposed for these departments. This allocation of revenues has been made in pursuance of the deliberate policy of Government, namely, the steady expansion of those departments for the administration of which the Executive is directly responsible to the Legislative Council. The conditions which followed the Great War, and particularly the immense rise in the cost of living, have, to the great regret of my Government, made it

(Continued on next page.)

BOMBAY'S DEFICIT BUDGET.

(Continued from previous page.)

impossible, with the Meston Settlement in force, to pursue this policy to the extent which they would have desired, and it will only be possible to proceed in the direction which I have indicated provided that the proposals for taxation which will shortly be placed before you are approved by the Council.

Since the last Budget was settled a year ago, I have visited many parts of the Bombay Presidency, from Jacobabad in the north to Dharwar in the south, and in every place I have visited I have been much struck with the strong demand for more expenditure on matters connected with education, health and convenience of the people; and in reply to the addresses of the various local authorities I have pointed out that the necessary funds can be procured only through local taxation in the form of rates or from Provincial taxes collected under the authority of the Legislative Council. It will now be for you to consider how far you think it necessary to raise additional funds by taxation in the manner in which proposals will shortly be placed before you. and I feel sure that, in coming to a decision, you will give due consideration to the needs of the Presidency as a whole, and to those of the people of the districts which you represent on the Council.

I am fully aware that it is suggested in some quarters that more money should be whole, and to those of the people of the Transferred Departments by reducing the expenditure on the Reserved Departments, and the argument is put forward that the former departments are the only departments which carry out what is known as the nation-building activities of Government. I would remind you that, for buildings of all kinds, sound foundations are required and that many of our Reserved Departments are engaged in maintaining those secure foundations on which alone the national edifice can be safely erected. It would, for example, be useless to provide schools and teachers in rural areas, for on account of gangs of robbers and dacoits, the roads were so unsafe that the children could not attend the schools. This simple illustration makes very clear the connection between the activities of the Home and the Education Departments, and explains why it is necessary for Government to see that the expansion of education does not proceed at the expense of and consequently with any risk to the maintenance of, law and order, without which education itself would be bound to suffer severely. In fact, it is only a truism to say that there can be no real progress in any country without stability, and stability can only be ensured by adequate protection, a due observance of law and order, and efficient administration.

REDUCTION IN EXPENDITURE.

You will all remember that in 1922 the Council insisted on a reduction of 60 lakhs in the expenditure of the year 1922-23, and since then every establishment throughout the Presidency has been carefully examined and revised. I am inclined to think that in some directions the reduction of expenditure has been pushed too far. It is to be feared, for example, that our economy on roads and communications has been carried to dangerous limits, and, as another illustration, I gathered from my recent tour in Sind that the reductions in the Police force there were already beginning to have serious consequences. At the same time, I can assure the House that all the recommendations of the Retrenchment Committee have been very carefully considered, that none of their recommendations has been refused without the closest scrutiny, and that the position has now been reached that, without some small increase in taxation, it would be impossible to incur the expenditure which I have personally found to be demanded by the people throughout the Presidency, and which my Government considers to be absolutely essential in order to give that assistance which we desire to extend to the local authorities for their schemes for education, medicine, public health and similar activities. It is an undoubted fact, however, that, as years go on, the expenditure on these services will continue to show a legitimate demand for a gradual but yearly increase. I hesitate to repeat again words I used on the first occasion, I addressed Honourable Members after my arrival in Bombay, but my year's work in the Presidency has given me ample testimony of the financial difficulties which lie ahead of us if there is not to be, at an early date, a re-adjustment of the financial relations which, at present, exist between the Government of India and this Presidency. It is a hopeless proposition to expect any Government to meet the demands of naturally expanding services with little, or no, expanding income.—and I feel sure that any efforts which Government or I have made, or are making, in order that the justice of our claim to a share of the expanding revenues of the Presidency may be recognised, will receive the entire support of Honourable Members and of the public.

There seems to have been some misunderstanding as to the business of the Council. Honourable Members will remember that when opening the second Session in July last, I mentioned that it had been proposed that, in future, the business of the February Session should consist of the Budget discussion and urgent Government business only, the two Sessions in Poona being utilised for legislation and private business. I said then that I thought that this proposal would better suit the convenience of Honourable Members. I have received no suggestion that this would not be in accordance with the wishes of Honourable Members, and, consequently, propose to act in accordance with this expression of opinion. I realise, however, that it is advisable that there should not be so long a lapse of time during which Honourable Members are unable to bring forward private business as from October to July, and I have allotted two days this Session for urgent private business. To my mind, the whole question of the business of the Council needs reconsideration. Government is anxious to meet the wishes of the Council on this question in every way it can. It recognises the importance of private business, and the opportunity which both private bills and resolutions offer to Government of realising the opinions held in the Presidency on many matters of public interest which would not, perhaps, otherwise be discussed, and of moulding their policy to meet them. The difficulty is to find the necessary time with the increasing demand, which Government also welcomes, for more time to discuss Government Legislation. I still believe that Honourable Members do not desire to lengthen the February Session and to sit for more than a month at that time. The July and October Sessions can be prolonged to afford the necessary time, or it has been suggested to me that an extra Session could be held in Bombay in December. While welcoming every suggestion, I do not think that this latter course is practicable, for reasons which present grave, if not insurmountable, difficulties and I will mention only two of these difficulties. In the first place Government is during December much occupied in the preparation of the Budget and in the second place the Honourable Members, who come from Sind and distant parts of the Presidency would be unwilling, so I am informed, to travel to Bombay so soon after they had come to Poona for the October Session. In fact, the Sind members find it now extremely difficult, owing to October being a very busy month in Sind, to attend the October Session, and few were able to do so last year. The Leader of the House has already been in communication with several Hon. Members on this question; and if, during this Session, all Hon. Members, either collectively or individually, would inform him of their views, Government will then be in a far better position to take a decision which will meet, in the best way possible, the necessities of the situation both as regards Government and private business, and the convenience of Honourable Members, I wish it to be clearly understood that neither I nor Government desire to avoid discussion on any subject, but in arranging the business, and in fixing the months, during which Sessions shall be held, and the length of such Sessions, we are only anxious to meet the convenience of Hon. Members so long as it is possible, at the same time, to carry through necessary Government business.

URGENT BUSINESS ONLY.

In accordance with the proposals made at Poona to which I have alluded, Government will introduce this Session only urgent business in addition to the Finance Bill. The Council will be asked to give their favourable consideration to the Stamp Bill and Court Fees Bill, and I earnestly ask Hon. Members to consent to the passage of these two Bills into law, for, without the financial assistance which they afford, it will not, of course, be possible to do all that Government desires to do, and, I may add, that Hon. Members desire to do, in order to provide necessary revenue for education, public health, and other urgent needs. The only Bill which will, this Session, be put before the Council for first reading is the Rent Bill, which, as well as the other two Bills I have mentioned, has already been published. With my experience of similar war time measures in England, I am fully aware of the difficulties of this question, and I would urge the Council to give this Bill a first Reading in order that its details may receive a full discussion in Select Committee.

The consequence of asking the Council only to consider, this Session, the measures I have mentioned, is that a considerable amount of important legislation will be left over for discussion at future Sessions this year. Exclusive of several minor Bills, there are in view several important Bills for second Reading, and new Bills for first Reading to come before the Council in July. Among the Bills likely to be ready for first Readings are the Main Municipalities Bill—a measure to give wider powers in the management of municipal affairs in certain cities; the Sind Courts Bill to establish a Chief Court in Sind; the Improvement Trust Amendment Bill; a Bill to supplement the Bombay Children's Act, drafted in accordance with undertakings given by Government last Session; and a Bill to impose a tax on Totalisator betting, reference to which will be made by the Honourable Finance Member in his opening statement on the Budget. There are the second Readings of the Co-operative Societies Bill; the Bombay City Municipal Bill; and the Prevention of Adulteration Bill.

In addition to this heavy programme which I have outlined, including, as it does, matters of major interest in the Presidency, there are other measures of importance, including the Karachi City Municipal Bill; a further amending Bill to the Bombay Port Trust Act; and other minor Bills, all of which must be postponed, I fear until the October Session. I mention these measures in connection with the question of Business in order that Honourable Members may realise that, as time goes on, the work of the Council must increase, and it will be essential, in coming to any decision as to the future, to take into consideration this fact. If this important legislation is to receive that due consideration which Government and the Council naturally desire that it should have, it certainly appears to me that the length of Sessions, and even the hours of sittings, will require, as I have said, the most careful reconsideration, particularly if adequate time is to be given, as in the opinion of Government it should be given, to the proper discussion of private Bills and private Resolutions.

MEDICAL RELIEF COMMITTEE.

Honourable Members are aware that Government set up a Medical Relief Committee early last year to enquire into and report on the whole question of Medical Relief and teaching in the City of Bombay, as I found general agreement in the view I had expressed that the ratio of hospital accommodation to population is so low as to give ground for anxiety. That view has been endorsed by the Committee, to the members of which I desire to express my sincere thanks for the energy and ability with which they conducted their enquiries, and for the valuable recommendations they have made. I will not deal at length with this question, but I deeply regret it has not been possible to act with more expedition. In view, however, of the proposals to deal with this most important matter, which have already been made public in a Press Note, it is necessary, before further action can be taken, to secure the assent both of this Council and of the Municipality of Bombay to those proposals. The Municipality have, at a recent meeting, I am very glad to note, agreed to the proposals, and in order that Honourable Members may have an early opportunity of deciding if they support the views of representatives of Government and the Municipality as to the suggested method of dealing with a situation which is, in my opinion, a very urgent matter, a vote of Rs 5,000, has been put into the estimates. I trust that an opportunity will offer itself, under this arrangement, for the proposals to be put before the Council in detail by the Honourable Minister for Education.

As in other parts of India, we are very dependent both as a Government and as representing the people of the country, on the agricultural situation, and I am glad to know that, on the whole, the kharif and the rabi seasons which have just passed have been satisfactory. It is true that the kharif rains were late, unevenly distributed, and deficient in the eastern part of the Deccan and the Karnatak; but the rainfall in August saved the situation, reviving a large portion of the kharif crops, and providing suitable conditions for rabi sowing. Deficient rains in November and December in some parts stunted the rabi crops, and the outturn is, I regret to hear, not likely to be so good as was expected. I am informed that a certain amount of damage has recently been done to the crops by the cold wave which passed over the west of India, though fortunately the damage has not proved, on local inspection, to be so serious as was at one time anticipated.

In Sind, the inundation has been generally satisfactory, and there has been good rain in the desert portions of the province. Except for the damage caused by floods, the season has been a good one although there, also, a certain amount of damage has been caused by the recent frost. On the whole, I think we may congratulate ourselves on the fact that the season was, taking it all round, a favourable one, and I hope that in the coming year we shall be at least, equally fortunate.

Coming finally to the subject of law and order, it is very gratifying to note that the financial year which is now coming to a close has been distinguished from the preceding year by a diminution in the number of serious organised crimes of violence. When addressing you last year, I referred to the capture of the notorious dacoit, Babar Deva, and since then the work of breaking up the gangs of armed dacoits which had terrorised several part of Sind and the neighbouring Indian States, has been carried steadily on throughout the year. Practically all the most notorious dacoits have now been captured and have paid the penalty of their outrages. Here in Bombay City also, there has been a steady diminution in the number of violent crimes which were usually attributed to what was called "The Pathan Menace". These satisfactory results are largely due to the vigilent supervision of the superior Police Officers, and to the loyal and gallant co-operation of the rank and file. When we see in the newspapers a report of the capture of a notorious outlaw, or the breaking up of a gang of dacoits, I am afraid we sometimes forget the gallantry and devotion to duty of the men who have carried out these very hazardous enterprises. The public owes a debt of gratitude to men like Constable Tawde of the Bombay City Police, or Constable Shahbux of Sukkur, who, at the call of duty, threw themselves unarmed upon desperate armed ruffians; or Head Constable Murid Wali Mahomed Khoso, who, for a whole night, followed the tracks of Mir Khan Baluch and his gang of 50 dacoits, and, arriving at Islamket ahead of them, fought them until he had fired his last cartridge, when they withdrew disappointed. Government can, and do, recognise services such as these by the award of the King's Police Medal, and in other ways; but I trust that a wider recognition will be given by the public of the Presidency, whom you represent, to the fact that, among these humble servants of Government, there are men who are daily performing deeds which do honour to the Presidency, and to the country to which they belong.

THE ONE COMMON AIM.

Gentlemen, I know that you are actuated in your work representing as you do the people of the Presidency, by the same motives which I hope you will admit urge on my Government and myself to every effort. We all of us have one aim in view namely the prosperity of this Presidency of Bombay and the welfare of its inhabitants. When we realise that the deliberations of this Council affect the well-being of nearly twenty millions of people, I feel certain that there can be no doubt but that, in your discussions and decisions, you will always bear in mind the great responsibility which rests on every individual Hon. Member, and that you will give to the citizens of this Presidency all the help and assistance which lies in your power.

After the Governor had gone the President announced the appointment of the panel of four chairmen. They were Mr. L. S. Hudson, Dr. K. E. Dadachapji, Khan Saheb Mansuri and Mr. V. A. Datholkar.

LATE SIR G. K. PAREKH.

The President, in making a reference to the death of Sir G. K. Parekh, said the first reform scheme of Lord Cross which first gave the people the right and privilege of electing members to the Legislative Council, brought forward many patriotic Indians and one of them was Sir G. K. Parekh. His career in that Council, which came to an end with the advent of the Montagu-Chelmsford Reforms was very valuable in the interests of this Presidency. He took an active interest in the cause of the agriculturists and it was a pleasure to see him return to the charge now and again. It was no exaggeration to say that his perseverence led to a better understanding between the Government and large masses of agriculturists in the Presidency, and by his death the Presidency had suffered a great loss.

Mr. M. R. Jayakar on behalf of the Swaraj Party endorsed all that had been said by the President.

Sir M. Hayward added his tribute on behalf of the Government benches, and said he first came into contact with Sir Gokuldas when he was serving as Secretary to the Council and afterwards when he was appointed a judge of the High Court.

Messrs. A. N. Surve, R. G. Pradhan and A. M. Mansuri associated themselves with the resolution, which was passed all standing.

LATE MR. MONTAGU.

Mr. R. G. Pradhan moved that the President be requested to communicate to the family of the late Mr. E. S. Montagu the Council's sense of profound sorrow at his sad and premature death and its grateful appreciation of the distinguished services he had rendered to the cause of India's freedom. He said they should express their profound sorrow at his (Mr. Montagu's) death and also the appreciation of the services Mr. Montagu had rendered to the cause of Indian political progress, both as Under-Secretary and Secretary of State for India. His Parliamentary career was well-known to the House. After referring to his resignation he said they had all expected that it was only a temporary eclipse and that his career would be still more brilliant in the future, but the hand of death had snatched him away, and they all felt that the cause of India had lost a sincere friend who had done his best to advance the political interests of this country, and who did not stop at merely expressing words of sympathy.

Mr. M. R. Jayakar on behalf of the Swaraj Party associated himself with the sentiments expressed by the mover of the resolution.

Sir M. Hayward on behalf of the official benches associated himself with the mover and said the tribute came very fittingly from this Presidency which was the foremost in giving effect to the new scheme.

Other members and the President associating themselves with the resolution, it was passed unanimously, the Council standing.

Mr. H. S. Lawrence then made his financial statement.

The following members have been elected to the Finance Committee:—B. G. Pahalajani, Cooper, R. G. Pradhan, D. R. Patil, G. B. Pradhan, Thakore Saheb of Amod, Hussainbhoy Lalji, Waman Mukadam, Saptarshi, V. R. Kothari and Bhuto.

The Council then adjourned to 2 p.m. on Monday.

GENERAL FINANCIAL POSITION

INTRODUCTORY NOTE.

The following is the introductory note to the general financial position prepared by Mr. G. Wiles, Secretary to Government:—

For general convenience and for the purpose of understanding the general growth of revenue and expenditure over a period of years statements have been prepared, and will be found annexed to this note, showing provincial revenue and expenditure since the year 1919-11. That is the year of the last Provincial Settlement before the Reforms; and we were unable to go back beyond that owing to the impossibility of unpicking the figures of the post-reform consolidation. In these statements, and in the graphs based thereon, we have re-cast all the expenditure and revenue as if the Reforms Consolidation had come into force from 1919-11. It will be understood that this is purely for the purpose of comparing pre-reform and post-reform figures. Actual revenue and expenditure differ very considerably, as will be seen from the statements and graphs Nos. III and IV which show receipts and expenditure according to the settlement of 1919-11 and the Reforms Settlement. These statements and graphs speak for themselves, and are worthy of very careful study, but it is not necessary for the purpose of this note to subject them to close analysis. Among other things they serve to show that we have not been able to maintain since 1921 that steady progress that had previously taken place. They also serve to show what a very bad year the year 1921-22 is to take for the purpose of comparison with any other year before or since. The great jump in expenditure in that year was chiefly owing to the enormous cost of revising the pay of establishments, and to the fact that in that year we drew very largely upon the balances, which had accumulated during the previous years, for the carrying out of works and projects which had been unavoidably postponed during the war years. The great fall in the subsequent year due to the retrenchment campaign was inevitably effected to some extent only by the postponement of necessary expenditure. While our revenue since 1921 remains more or less stationary, our expenditure has resumed its normal rate of progress.

By continual insistence upon the need for economy throughout all branches of the administration and a few unexpected windfalls from adjustments made between Provincial and Central Governments, we have been able to accumulate again a balance very nearly as large as the 5 crores which had been gathered up to 1920 and was expended in the following three years. The details of the composition of our balance will be given later. At present in order to complete our estimate of the general financial position, further reference to our sources of revenue is necessary. Without referring in any detail to the vexed question of the Meston Settlement, it may be pointed out how wrong the Meston Committee was in its expectations regarding the expansion of the provincial revenues of Bombay. Taken over a long period of years *Land Revenue* does indeed show a very small rise. Land Revenue is a source of particular interest to this Council, and no more need be said now than that in view of its dependence on seasonal changes, it would be unsafe to rely upon it as a certain source of expanding revenue, at any rate until a much larger proportion of it is levied on account of the unearned increment of non-agricultural holdings. Our revenue from *Excise* can only be described as extremely precarious. The immediate effect of our present policy of effecting reduction in sales by an increase of price has been to give us a temporary increase of revenue. This cannot be expected to continue any longer; and with a definite policy of prohibition in the background, we must assume diminishing receipts from this source, and a continual growth of expenditure under the same head. Our *Stamp* revenue is expanding in the sense that it reflects very accurately the fluctuations in prosperity of trade. The revenue is in fact elastic rather than expanding, as the graph of the last four years clearly shows. The conclusion seems inevitable, that until some alteration is made in the provincial taxation system, we cannot look forward to that growth in provincial revenues which is necessary for the normal expansion of our activities. Meanwhile we can afford ourselves some relief by small measures of local taxation, such as will be put before the Legislative Council this sessions.

This brief summary of our financial position would be incomplete without a reference to the policy, which was introduced with the Reforms, of borrowing to meet heavy expenditure on works which will be of lasting utility to the province, and the cost of which may legitimately be spread over more than one generation. It is the judicious employment of loan funds which has enabled us to use our revenues in carrying on, and to some extent expanding, the essential activities of Government which must otherwise certainly have been curtailed. An account of our capital expenditure will be found in the statements attached to this note and will be commented on later.

REVISED ESTIMATES FOR 1924-25.

We come now to the Accounts of the current year. Our estimated closing balance for 1923-24 as given in the White Book of the current year, was 4,35,17. The actual balance now shown in the Accounts is 5,44,78 an improvement of 1,09 lakhs, excluding Development transactions. We may divide this for convenience of discussion into two sections. The Revenue section amounts to 99 lakhs, and the Capital section to 10 lakhs. The improvement of 99 lakhs in the Revenue section is due to an increase in revenue of 34 lakhs and a decrease in expenditure of 65 lakhs net, as explained in the following tables.—

REVENUE.

	Increase
Land Revenue	+ 9
Excise	+18
Police	+ 1
Civil Works	+ 1
Miscellaneous	+ 8
Miscellaneous Adjustments ...	+12*
Others heads	+ 5
	+54†

*Assignment on account of old famine expenditure.

†Counterbalanced by—

	Decrease.
Taxes on Income	— 9
Irrigation	— 5
Interest	— 2
Other heads	— 4
	—20
Net increase ...	+34

EXPENDITURE.

	Decrease.
Taxes on Income	— 4
Excise	— 3
Forest	— 4
Irrigation	—17
General Administration ...	— 3
Police	— 5
Medical	— 1
Public Health	— 5
Civil Works	—14
Stationery	— 2
Miscellaneous	— 6
Expenditure in England ...	— 4
Other heads	— 4
	—72†

†Counterbalanced by—

	Increase.
Education	+ 3
Miscellaneous Departments ...	+ 1
Other heads	+ 3
	+ 7
Net decrease ...	—65

The improvement in the capital section is accounted for as follows:—

Increase in Famine Insurance Fund	+ 5
Decrease in Capital expenditure from loan funds ...	+ 3
Net decrease in expenditure under Provincial Loan and Advance Account ...	+ 2
Net improvement ...	+10

The closing balance of 5,45 included in addition to 94 lakhs in the Famine Fund a borrowed surplus of 13 lakhs, which is the amount of the excess of the advances debited to us during the year by the Government of India over the actual expenditure from loan funds, and a sum of 1,94 lakhs accumulated in the Provincial Loans and Advance Account on which we are paying a low rate of interest under Devolution Rule 23.

Our opening balance of the current year then may be taken to be 5,45 lakhs. The closing balance, as estimated on the basis of the 8-monthly figures, is 4,67—21 lakhs above the figure anticipated in our current budget. That is to say that the excess of our outgoings over our incomings during the current year will amount to 89 lakhs. This sum may also be divided into two section—Revenue and Capital. Under the Revenue section there is a deficit of 24 lakhs, as explained below:—

	Decrease.
Taxes on Income	— 3
Land Revenue	—52
Excise	— 4
Forest	— 3
Interest	— 2
Other heads	— 5
	—69†

†Counterbalanced by increase under—

Stamps	+ 3
Irrigation	+ 4
Miscellaneous	+ 4
Miscellaneous adjustments ...	+ 5
Other heads	+ 5
	+21
Net decrease ...	—48

The decrease in expenditure is chiefly under the following heads:—

Land Revenue	— 3
11 and 19, Interest	— 9
General Administration ...	— 4
Police	— 3
Stationery	— 3
Miscellaneous	—11
Expenditure in England ...	— 6
Other heads	— 6
	—45†

†Counterbalanced by increases in expenditure as follows:—

Excise	+10
Superannuation	+ 5
Other heads	+ 6
	+21
Net decrease	—24
Final Deficit	—24

The explanations of these increases and decreases are to be found in the detailed budget notes given under each major head.

Under the Capital section the net decrease amounting to 55 lakhs, is chiefly due to the fact that during the year we utilised the excess amount of some 75 lakhs in our Provincial Loans and Advance Account, on which we were paying interest to the Government of India for reducing our total demand for advances from the Government of India. On the other hand there has been an increase in the Famine Insurance Fund of 14 lakhs, and in the Sinking Fund Deposits of 8 lakhs. Altogether by the use of the sum already in our Loans and Advance Account, and the surrender of nearly 2 crores by the Irrigation Department (owing chiefly to the fact that they will be unable to get delivery during the year of very expensive machinery for the Sukkur Barrage), we have reduced our estimate of advances to be taken during the current year from the Government of India by 2,85 lakhs. The actual reduction of capital expenditure amounts to 1,98 lakhs, so that the total withdrawals from our balances under the Capital section will amount to 65 lakhs.

This summary excludes the Development Department. The opening balance of this Department for the current year, given in the White Book, is 40,56. The final adjustment of the account for last year changed this to 37,62. The closing balance, which was estimated at 24,64, has been reduced in the latest Estimates to 9,27. That is to say, the Department will carry over out of advances taken from the Government of India a sum less than was anticipated.

To sum up, the closing balance for the current year, and the opening balance for the next year are now placed at 4,66,90 Ordinary, and 9,27 Development, Total 4,76,26

ESTIMATES FOR 1925-26.

In the preparation of this Blue Book the Finance Department has had constantly before it various criticisms which were made during the last Budget discussion, and in making certain alterations and adding new forms, has been actuated solely by the desire to give fuller information to the Council with greater clearness. Fortunately, there are no considerable changes due to revised methods of classification. Reference may conveniently be made here to a new method of budgetting for lapses—a method which has already been introduced in a few other provinces. The object of this is to obviate the very objectionable practice, which has been commented on in various Audit Reports, of rushing expenditure towards the end of March in order to avoid lapses of grants. Under the system which is being adopted under all Public Works Department heads, provision will be made next year of an amount equal to the estimated lapses in the current year under each major head. A corresponding deduction of the same amount for probable lapses of the next year will be made, so that the total budget provision remains the same.

Another minor alteration in the accounts which may prove of considerable importance in the future is the opening of a new major head entitled "Extraordinary Receipts", with a corresponding expenditure head "Extraordinary Payments". Under these heads non-recurring revenue and payments will be accounted for. Another change to which the attention of Council is invited is that from the current year Local Governments will pay Customs duties on their imported stores. These payments have been met in the current year by enforced savings. For the next year budget provision has been made. Under the present arrangement with the Government of India a refund of the total amount of the duty will be made by the Government of India to the Local Governments which may be utilised however solely towards the reduction or avoidance of debt.

Some re-arrangement has been made of the latter part of statement B in order to make it more like a commercial balance sheet; and in statement C we have shown separately under each major head the interest and sinking fund charges debitable thereto. I mentioned in my note last year that we intended to pass the sinking fund charges through the ordinary accounts under each department. There are however account objections to this procedure. We have therefore shown the details in statement C, while for account purposes, interest and sinking fund charges are placed under their proper heads "19" and "21." In allocating the revenues to departments the

(Continued on page 11)

BOMBAY'S DEFICIT BUDGET.

(Continued from page 10.)

detailed figures as given in statement C are taken into account. In response to demand we have also added two new statements, one showing the capital expenditure of Government with our present commitments; the other our total debt charges together with the annual interest and sinking fund. Further comment will be made on these when the note touches on our capital expenditure.

Opening with a balance of 4.67 lakhs, we anticipate a gross revenue of 15,68 lakhs. In my summary of the general financial position I arrived at the conclusion that we can only achieve a moderate degree of progress with the help of small increases of taxation. Excluding from the total estimated increase in expenditure a sum of 16 lakhs provided under Excise, which it is explained in the detailed note is merely a *pro forma* account change, the total increase over the current year's figure is 67 lakhs. A few departments have reduced their demands. Of those whose expenditure is increasing 31 lakhs is on account of reserved and 65 lakhs on account of transferred. An analysis of the new items, which amount to about 54 lakhs, will also show that no less than nearly 34 lakhs are for the Transferred Departments. Taken as a whole while there is no increase in the total demand of the reserved side, there is an increase of 65 lakhs on behalf of the transferred side. Though many of them are "transferred" it would be incorrect to identify the departments variously known as nation-building progressive or beneficent with the Transferred side of Government, and Graph No. 3, which, by the way, deals only with expenditure from revenue clearly proclaims that the progressive departments have never been stinted of their share of revenue though equally with the other departments they have suffered from enforced economy in the last few years. In the present budget we propose to give the Transferred Departments the major share of the increased revenues which we anticipate. It is a vain hope that we can continue to look for revenue for the expansion of those departments to the process of curtailing the essential activities of departments on which the prosperity of the province equally depends.

The revenue we anticipate during the year from the new bills amounts to about 42 lakhs. This will be explained in greater detail by the Finance Member in presenting the Budget. Special attention is drawn to the fact that the preliminary estimates of revenue do not include this new revenue. We have adopted this practice both for convenience, and on account of the fact that there may be occasions obviously in the future when it may be impossible to announce beforehand the nature of proposed new taxation. This addition of revenue will enable us to close with a small surplus of 1 lakh, which will give us a closing balance estimated at 4.17 lakhs. This balance will include 1.48 lakhs of the Famine Fund. We do not propose to draw upon the famine fund for capital Irrigation Expenditure to a larger extent than the 10 lakhs already ear-marked for the payment of interest on the Sukkur Barrage loan. It is considered to be of the utmost importance to build up this fund to the extent of at least 2 crores as rapidly as possible. The exploitation of the Insurance Fund, and its use in such preventive measures as fodder storage, sinking of wells, provision for small irrigation works, is engaging the most earnest consideration of Government.

CAPITAL EXPENDITURE.

The two forms V and VI which are attached to this note show in convenient form our exact position in regard to capital expenditure. Our two largest undertakings, Bombay Development and the Sukkur Barrage, are being treated as distinct departments. Neither of them is at present a charge on our revenues; and in each project it is confidently anticipated that the borrowed capital will be repaid from direct capital receipts and direct revenues without any additional charge arising on general revenues. For the repayment of our irrigation debt to the Government of India, excluding the pre-reform debt, we are at present in correspondence with the Government of India regarding the exact method. We are proposing to start a sinking fund immediately which will enable us to pay off the loans in a period of from 60 to 80 years from the date of their being incurred. For the remaining unproductive debt, we have already, as stated last year, provided sinking funds which will automatically extinguish the debts within a period of 30 years. Regarding the use of borrowed funds for unproductive expenditure, Government consider that the time has come definitely to restrict the policy hitherto justified by the conditions following the war, when there was so much lee-way to be made up. But the completion of the programmes already undertaken is a matter of importance, and Government therefore propose in the next year to utilise balances to the extent of 50 lakhs for capital expenditure on works for which they do not think it desirable in present circumstances to borrow. We shall borrow therefore only for those major works which are estimated to cost more than 5 lakhs each. A sum of 35.83 lakhs is budgetted for under 60, Civil Works.

14. For Irrigation we have provided 332 lakhs for the Sukkur Barrage, and 12 lakhs for the Bhatghar dam. When this big work with its subsidiary canals is finished we shall have completed the present programme of capital works in the Deccan. Detailed notes will be found in the Blue Book both of the progress of Irrigation, and of the proposed loan expenditure under Public Health (15.63) and Development (2.00). We propose to continue during the next year the existing arrangement under which the Government of India advances through the Bombay Government loans to the Bombay Municipality, the Improvement Trust and the Port Trust. We have received intimation that these bodies intend to ask for 200,120 and 25 lakhs respectively and budget provision has been made for these sums.

FINANCE MEMBER'S SPEECH.

The following is the text of the speech of the Honourable Mr. H. S. Lawrence, C.S.I., Finance Member, introducing the Budget Estimates for 1925-26 of the Government of Bombay, in the Legislative Council:—

Mr. President—I rise to ask leave to introduce the Budget for the coming year 1925-26 and to review briefly for the information of the House the financial progress of the current year.

2. In the speeches which I have had the honour of delivering in this House during the last three years, I have set forth in considerable detail the general principles of the policy of Government and these principles have received the approbation of a great majority of the members of this House; an approbation which long experience has taught Government to look for not in vocal compliments but in the more practical form of a silent vote.

Life would be monotonous if we were all in complete agreement on all points. I do not suppose that anybody could bear the tedium of sitting in this Assembly if we were not stimulated and enlivened by the acute criticisms of some of our friends on the opposite benches. By this criticism we are exhorted and encouraged to examine our failings and our deficiencies, our errors of commission and omission. And in so vast a field of work as falls to the responsibilities of a Government we are deeply conscious that there are failings and errors and we welcome the advice and guidance that may be offered to us and look hopefully to receive such advice and guidance that may be offered to us, and look hopefully to receive such advice and guidance in ample measure. Speaking more particularly for the Finance Department, I desire to express our gratitude for the encouragement and assistance that we have received in all measures for the enforcement of economy and the checking of expenditure.

3. I was not present at the Budget debate last year. But I have read the discussion and I presume that some of the criticisms will be repeated again in the course of the general debate. I do not think it proper to refer now to those contentious points in the light of a debate of a year ago. I propose to wait the restatement of such criticisms in general and shall attempt to meet them in reply at the close of the discussion.

4. I propose now to refer to the completed accounts of the last financial year 1923-24. That year closed for us with results far more satisfactory than we had ventured to hope.

The actual balance shown in the accounts for 1923-24 has improved by 109 lakhs over the estimate of 435 given in the budget of the current year. The details of this improvement are given in paragraph 4 of the Introductory Note of the Blue Book, which shows that, while there was a net increase in revenue of 34 lakhs, there was a reduction in expenditure chargeable to revenue of 65 lakhs. There was an improvement of 10 lakhs under the Capital section of the budget which benefited to the extent of 5 lakhs from the provision made for famine relief under head (42 and also by 5 lakhs which had been provided for advances to cultivators and local bodies and for other capital expenditure, which was not utilised. The figures given in the Introductory Note are not really so complicated as they look. A number of items could be eliminated by cross-entries. Thus the decrease in Irrigation receipts is due to the increased working expenses owing to the transfer of certain canals from the Revenue section to the Capital section. On the other hand we collected more Land Revenue than was anticipated when the revised estimate was framed. The revised estimate (made after the monsoon) was unduly pessimistic. Excise, in spite of a fall in receipts from still head duty, shows an increase of 18 lakhs on account of Vend Fees and License Fees. And we receive an assignment on account of Income Tax of 12 lakhs which was not foreseen at the time of budgetting. The decrease of 9 lakhs under Taxes on Income and the increase of 8 lakhs under Miscellaneous are due chiefly to the transfer to the head Miscellaneous of the contributions which we receive from the Central Government towards the cost of Income Tax establishments.

5. In addition to this net increase of 34 lakhs Revenue there was a net decrease of Expenditure of 65 lakhs. The decrease is spread over all the branches of the administration as you will observe from the details given in the Blue Book. In part the decrease is illusory. 6 lakhs are due to the transfer from the Reserve, which is shown under the head Miscellaneous, to expenditure under other heads. No less than 31 lakhs under the heads Irrigation and Civil Works must, I am afraid, be taken as postponed expenditure, owing to the inability of our Engineers to utilise in full the allotments made before the end of the year. Part of the decrease under Excise, Land Revenue and Police is due to bills for compensation and rents not having been preferred before the end of the year. Forests spent less for the same reason that their revenue was less, namely, the slump in the timber trade. These items together make up a considerable part of the decreased expenditure. The balance is a real saving, owing to the decreases of establishments and leave allowances in the Revenue, Excise and Police Departments. Finally it must be noted that the total balance was swelled by a sum of 13½ lakhs which was credited to us by the Accounts Department as a loan from the Government of India in spite of the fact that the sum was not actually drawn.

If we regard the results as a whole, I suggest that we have reason to be grateful to the administrative departments for their enforcement of stringent economy. While some members will no doubt point out that we have omitted to make sufficient provision for those subjects in which they are specially interested, it will perhaps be generally recognised that it is better to have an error on the side of caution that it is better to have a budget which ends with a substantial balance on the right side than a budget with a substantial deficit. For at any rate that additional balance in reserve enables Government to make good its shortcomings in successive years as will be unfolded later on; and on this balance we hope eventually to receive interest from the Government of India. The negotiations to this end have been long drawn out, but we trust that that Government will meet the claim in due course.

One item in the Revenue Accounts deserves special mention.

The original estimate under Land Revenue was 575 lakhs.

The amount realised is 509 lakhs.

Out of this difference of 66 lakhs, 44 lakhs are due to larger remissions and suspensions while 22 lakhs have been transferred to the head XIII—Irrigation by a change in the classification of certain works.

6. I now come to the current year 1924-25.

This year, as may be seen from page 20 of the White Book, the opening balance began with 545 lakhs and closed with 467 lakhs. The reduction in our closing balance is due to the fact that 79 lakhs have been applied to the avoidance of Debt. We had proposed to borrow this sum for Irrigation; but owing to the increase in our opening balance we have met this expenditure on Irrigation from our balance instead of from loan money and we save thereby some 4 1/2 lakhs in interest.

"A FAVOURABLE YEAR".

From the agricultural standpoint the year has on the whole been favourable in the greater part of the Presidency; and we have been fortunate in escaping the ravages of the great storms which swept over the south-western coast of India but stopped just within our Kanara borders; and also those storms, which wrought such havoc in Upper India. These latter storms however affected the water-sheds of the river Indus and caused the innundation to rise in places 3 or 4 feet above the highest recorded level. This unprecedented rise resulted in the breach of various protective embankments and also sent a flood over lands in the Nawabshah district of Sind which had never previously been reached in any inundation. It is satisfactory to learn that many of the sufferers from this flood have secured compensation for their losses through the ability to cultivate lands which had previously remained fallow for want of water.

The rains came somewhat late in the year but were in time to secure a good outturn of the kharif both in Gujarat and in the Southern Division and continued long enough to secure a very large area of rabi cultivation both in the Central and Southern Divisions. The abnormal spell of cold weather in January and this month has done considerable injury to this rabi cultivation, that result of which is not yet known with accuracy.

We had anticipated the collection of 576 lakhs under Land Revenue but owing to liberal grants of suspensions and remissions and to the transfer of an extra 6 1/2 lakhs to the head XIII—Irrigation our revised estimates amount to 524 lakhs.

There has been some slight improvement in business and the Stamp Revenue is now expected to bring in 171 1/2 lakhs.

If the Bill for the continuance of enhanced Court Fees had not been rejected by this Council last Budget session, we should have received, it is estimated, another 18 lakhs.

7. The Excise revenue is anticipated to bring in 436 lakhs; and it is satisfactory to record that the consumption of liquor continues to decrease.

Fears have been entertained in some quarters that the decrease in the consumption of country liquor has been accompanied by an increase in the consumption of foreign liquor. But the statistics of the Excise Department show conclusively that though variations in public taste and demand may occur in certain conditions, yet there has been no increase in the consumption of foreign liquor and there is no indication of its substitution for country liquor on any appreciable scale. The policy adopted by this Government in the past for the promotion of Temperance by voluntary effort is therefore producing its desired effect and up to the present point public revenues have not suffered. It is, however, evident that a reduction in revenue must be anticipated very shortly and it is for this House to consider what new sources of revenue they are prepared to sanction in lieu of this Excise revenue.

Our other sources of revenue are as follows:—

Forests, Irrigation, Justice, Rent on Buildings, Tolls on Roads, Receipts in aid of Superannuation, Registration.

These amount to about two crores and there remains one crore scattered about in small items.

8. The results of this year's working may be summarised as follows:—

Opening balance 5.45 lakhs, Revenue 14,00 lakhs, Expenditure 14,18 lakhs, Closing balance 4,67 lakhs.

If we exclude the 79 lakhs alloted to the avoidance of Debt the administration of this year shows a deficit of 18 lakhs under the Revenue Section.

9. I come now to the budget of 1925-26.

The opening balance is 467 lakhs, and we propose to end with a balance of 369 lakhs.

We withdraw 98 lakhs from our balances, of this sum it is proposed to expend 49 lakhs on Public Works under the Capital head of expenditure 60, Civil Works. The details are given on page 121 of the Blue Books. The majority of these works are works under construction while those which it is proposed to begin next year are shown on pages 235—244 of the Blue Book. We might have borrowed money under the Loan Rules for most of these works, on the principle adopted in recent years, but we have decided this year to reduce our loans to the minimum.

A sum of 8 lakhs is required to make up our payment to the Government of India of 25 lakhs per annum towards the Loans and Advances Account.

Our Revenue account will then fall short of our Expenditure by 41 lakhs; the Revenue being 14,18 lakhs and the Expenditure being 15,19 lakhs.

We have not entered on the Revenue side any provision in respect of the Taxation Bills which will shortly be placed before this House; and we hope the House will grant us these additional revenues which will thus leave us with a surplus of one lakh. In that case our closing balance will improve from 369 lakhs to 411 lakhs. The Bills to which I refer were published in the *Bombay Government Gazette* last month and are:—

A Bill for the renewal of the Court Fees Act which lapsed last year, and

A Bill for the taxation of the transfer of Land.

I will not anticipate the detailed discussion of these two Bills which will be placed before this House in a few days. But I may point out that we have arrived at a stage that we cannot progress further in supplying the needs of the public unless we have more revenues.

10. Criticism has been heard in certain quarters that the expenditure of Government has been directed in greater measure to the Departments concerned with the maintenance of Law and Order and not to the Departments which deal with what are called 'Nation Building' purposes. It is indeed suggested from the other point of view that it is impossible to build up a nation without the maintenance of Law and Order. But let us discuss the question without undue emphasis on words.

What are the Nation building purposes? It appears to be assumed by some thinkers that this category is synonymous with the Transferred departments; and some of our critics make it a complaint that we spend say 2/3 of our revenue on Reserved departments and only 1/3 on Transferred departments. But it is to be remembered that this allocation charges the Reserved departments with full responsibility of borrowing money; with payment of superannuation pensions; with the Provincial contribution to the Government of India, it is clear that the Allocation is not very helpful and the matter would seem to require some further analysis.

Take for example the expenditure on Irrigation. Can anything be described more truly as Nation-Building than the working of a Department which protects the country against famine and adds to the welfare and prosperity of a large number of our fellow subjects? Is this Department less beneficial to the nation because it is in charge of the Hon. Mr. Cowasji than if it were in charge of a Minister?

11. I submit that a more valuable analysis of the activities of Government will be secured by dividing up various Departments on a more logical basis than their administration by the hands of a Member of Council or a Minister. And I have had a summary prepared of the expenditure of the last few years on Departments which deal with the essential foundations of Law and Order and Finance and those which deals with such beneficial activities as:

Roads and Buildings (Development Departments),

Medicine,
Public Health,
Agriculture,
Co-operation,
Education,
Irrigation,
Forests,
Industries,
Famine Relief,

and I find that if we take 1919-20, an average year before the reforms, the expenditure on essential necessities has increased by 25 per cent. and the expenditure on other activities has increased by 1/3 per cent. I append to this speech a brief table detailing these figures.

Now amongst these essential necessities the House will observe from numerous entries in the White Book that expenditure on the Lee Commission proposals is included. This expenditure is sometimes discussed in the public press in no very favourable terms; and our critics are apt to magnify or even multiply the sum at stake. This sum can be accurately computed from the figures of this Budget; they amount to Rs. 9.1 lakhs in the current year and to Rs. 10 lakhs next year. This is an increase of 11.3 per cent. to the cost of the All-India services, which rises from 87 lakhs to 97 lakhs. Let us put the matter in a more homely manner in round figures. If the population of the Presidency be taken at 3 crores, and the expenditure at 16 crores, the State levies eight rupees per head. Of this sum the All-India services cost less than one anna in the rupee; and the increase due to this Report raises the cost from a total of seven annas per annum to a total of less than eight annas per annum. This is the price that we have to pay for measures which an impartial tribunal decided were necessary to preserve the contentment and efficiency of a very important section of our public services.

GENERAL FINANCIAL POSITION OF GOVT.

12. I come now to the question of the general financial position of Government in regard to its ordinary income and expenditure.

The House is aware that Land Revenue has ceased to expand for the time being.

Government has postponed the execution of revision settlements and it is estimated that in the current year has on that account suffered a loss of 4½ lakhs of rupees. The extension of the period of settlements in Sind to twenty years has also checked the increase of revenue.

13. I would remind the House very briefly of the essential factors of this problem of revision settlements. The history of these settlements goes back to days before the British rule began. On the basis of revenue that was paid by each trade of country the burden was distributed by an elaborate system of the valuation of the soil carried out some 70 years ago. Since that individual distribution each cultivator has been able to improve his land and to invest capital in wells and embankments and in other manifold methods of tillage without any fear of increased taxation. The exemption of his improvements from taxation which existed from the first was secured to him by law in the Bombay Land Revenue Code some 70 years ago. I lay some stress on this point because complaints which have been heard from other Provinces have been supposed by uninformed critics to be applicable to Bombay.

Now what is the purpose of the revision of assessments? Some honourable members no doubt hold that the only purpose is the increase of assessments. That is far from being a correct statement of the case. The purpose has been to remedy the old anomalies, the unseen pressure of payment which existed in former days and to apply a more regular standard throughout the country. And when it has been found upon enquiry that the cultivator has suffered in any tract Government have shown their sympathy in a very practical form; for there are many instances on record when assessments have been reduced and increases postponed.

14. It would no doubt be recognised that increase of assessments has been the normal result of the progress of the country, and it would be strange if it were otherwise. For no one can be found to deny that in the last 70 years there has been a vast improvement in communications. Roads and bridges are the tangible form of improvement within the experience of every one of us. So also with the extension of railways. The present net work of railways has all sprung up within these 70 years; and the cultivator has benefited by being able to bring his produce to the great markets of the world; whereas formerly he was dependent on small local markets where there was little demand for his crop and it would have cost him more than the value of the crop to carry it over the hills and through the valleys which formerly prohibited access to the larger markets.

The rise in assessments represents therefore a very small proportion of the high prices which the cultivator has been able to secure for his produce through the benefits conferred upon him by the State during the last three generations; and these prices have also shown a great tendency to increase. Money has become more plentiful in the country and prices have shown a combined tendency to rise both by the changes in currency and in the system of credit.

15. These changes in the value of money have increased the cost of the services of Government. As every one knows salaries have gone up two fold in lumbler ranks and, in decreasing proportion upwards, to zero at the top. The cost of all activities of Government whether in the Agricultural, Medical, Public Works or other departments have increased so greatly that additional sources of income are necessary. And since any increases of resources in Land Revenue is withheld temporarily by the will of this House, it is necessary for Government to look elsewhere for the requirements of the people.

16. The burdens of the agriculturists have been further lightened in recent years by the operation of the system of suspensions and remissions. When the harvest is reported to be unfavourable in any locality the collection of revenue is suspended in that locality; and if that particular locality suffers from an unfavourable harvest for several years the suspensions of the earliest year are automatically remitted and written off. These suspensions have been worked on so generous a scale that we find that in the year 1922-23:

Suspensions amounted to 107 lakhs and	
Remissions to	21 lakhs.
In 1923-24:	
Suspensions	93 lakhs
Remissions	43 lakhs.
In the current year again:	
Suspensions	56 lakhs.
Remissions	24 lakhs.

Now these years are reported by our Agricultural Experts to have been on the whole fairly favourable. The grant of these large concessions is therefore another indication of the tender regard which Government display for the protection of the interests of the Ryot. It will readily occur to the intelligence of this House that if the revenue from this one source falls off in this remarkable degree, it is necessary to secure the assistance of other sections of Society in bearing the common burden. That is the point to which I seek to invite the careful consideration of this House.

17. Now let us turn to the question of Excise.

Government have steadily pursued the policy of restricting the consumption of alcohol and of all drugs such as opium and hemp drugs. The results of this policy continue to be very satisfactory. The consumption of country liquor has fallen steadily from 28.4 lakhs of gallons in 1920-21 to 18.4 lakhs in 1923-24 and to an estimated consumption of about 16 lakhs in the current year. Our expert adviser, the Commissioner of Excise, is alarmed at the growth of illicit distillation and Government realise that they are running a risk in this matter but are adhering to the policy on the advice of their Minister.

There is no room for doubt as to the reduction of licit consumption. Opinions differ as to the cause. There has been some progress in temperance movements in which some members of this House have taken a very keen interest. Their advocacy of voluntary self control is warmly welcomed; but in certain areas there is reason to fear that illicit distillation exceeds licit consumption. The high price at which liquor is now being sold offers great temptations to law-breaking. With the high price the revenue has been maintained at about the average figure of the last few years, *viz.*, 4¼ crores of rupees.

To some of our critics this seems a very large sum of money. In order to form a reasoned judgment on this contentious point, it is perhaps worth while to recall to memory the fact that in the United Kingdom with a population a little more than double the population of Bombay the duty paid on spirits and wines exceeds considerably 50 times the sum levied in Bombay.

The House has expressed its wish to proceed onwards to a policy of prohibition and Government are advancing on that road. But it is my duty to bring to the serious attention of this House the expert advice of our Commissioner that the next stage must see a large reduction of revenue; and this House is now definitely confronted with the problem of how to replace a revenue which represents one-third of our total income. The loss of a revenue of 4½ crores, if the countervailing revenue were not granted, would open up vistas of the curtailment of the beneficent activities of Government which cannot be regarded without dismay. This sum represents more than the total expenditure on the Education and Police Departments. It is clearly impossible to curtail expenditure on this vast scale. Is there any single member of this House who is prepared to face the consequences of such a loss of revenue?

STAMPS REVENUE.

18. The third principal source of our revenue is Stamps.

Owing to the serious depression prevailing in business in the Bombay City and throughout the country, our Stamps revenue even with the increased rates which were sanctioned in March 1922 failed to rise appreciably above the revenue of 1920-21 (177 lakhs); and last year when this House was invited to continue the life of the enhanced Court Fees Act it refused to grant sanction. The financial position has now become still more serious for the reasons just described and Government has decided to ask this House to revise its decision of a year ago.

A full discussion will be held when the Bill is introduced in a few days' time. The Bill has already been published in the "Bombay Government Gazette" and its provisions are no doubt known to this House. But I may be permitted to state very briefly the general results.

19. The Stamp revenue is divided into two parts:

(a) Non-Judicial which deals with transfers of property, sales of land, mortgages and so forth; and

(b) Judicial which relates to fees payable for the transactions which are dealt with in Law Courts, both Civil and Criminal.

During the year 1922-23 these fees were raised by legislation sanctioned by this House in March 1922 representing an average increase of some 25 per cent. No indications have come to the notice of this Government that the pressure of these enhanced fees was seriously felt in any quarter. It certainly did not lead to any decrease in litigation or other transactions which were taxed by means of these stamps. The people are not usually reluctant to draw attention to any financial burdens that may appear to be oppressive. But when we enquired of District officers the reports were to the effect that no complaints had been received.

20. Now it is worth while to enquire when are Court Fees payable. They are paid for the most part by persons who have recourse to law courts for the institution of suits. And I believe that it will be generally agreed that these gentlemen who receive the assistance of the State for the recovery of their debts are people who do not ordinarily contribute to the support of the State either by payment of land revenue or perhaps still less by payment of excise revenue. These are some of our most worthy and esteemed citizens. They derive perhaps the largest share of benefit from the protection accorded by our police forces and our Courts of Justice. They take their full share of benefit of our roads and hospitals and other public activities but I think it is correct to state that they do not pay any large share to the support of these institutions.

It is urged, and quite correctly urged, that Justice should not be a source of revenue. But when we consider that our Administration of Justice costs us 76 lakhs and brings us in a corresponding revenue of only 16 lakhs; and when we remember that Courts by themselves without the assistance of Police and other departments of Government could not possibly perform their functions, I suggest for the consideration of this House that no tax could be more fair than an increase of Court Fees to be levied from this section of society. The Bill which we hope the House will accept would bring us in a revenue which is computed at 18 lakhs. If this figure be compared with the remissions of land revenue it will be observed that it falls far short. If it be compared with the imminent decrease of excise revenue it is, so to speak, a drop in the bucket. But I submit that it can quite legitimately be regarded as a first step in the attempt to readjust the burden of taxation, to make a section of society almost exempt from that burden to pay a small degree of contribution towards its share.

Calculations put before this House in 1924 showed that out of an estimated increase of 181 lakhs 7 lakhs will be collected in the City of Bombay and 114 lakhs in the four Divisions as shown below:—

	Lakhs.
Northern Division	3½
Central Division	3
Southern Division	2
Sind Division	3
Total	11½

And as the House is aware no increase whatever was proposed in payments on applications relating to sums below Rs. 500 and therefore probably payable by the poorer classes of citizens.

TRANSFER OF PROPERTY BILL.

21. I now come to the second Bill: A Bill for increased taxation on the Transfer of Property. The history of this Bill is interesting. Some years ago the Municipal Corporations of Madras and Calcutta were able to obtain permission to levy additional rates of tax on the Transfer of Property within Municipal areas.

When the Reforms system was introduced the Government of Bombay was considering the various sources of revenue allotted to them under the Government of India Act and Rules. And since a tax of this character was definitely allotted to Provincial Governments under the new law, the Government of Bombay contemplated the adoption of this Bill when the Municipal Corporation of Bombay addressed the Government and asked that a Bill should be passed giving them this revenue. Government realised that this tax was a part of provincial revenues and was reserved for provincial Governments.

Meantime negotiations had been in progress between the Corporation and the Government regarding schemes of Primary Edu-

(Continued on page 12.)

BOMBAY'S DEFICIT BUDGET.

(Continued from previous page.)

cation for the introduction of Compulsory Primary Education and for the improvement of hospitals. In the course of these negotiations heavy claims for assistance from provincial revenues have been made on behalf of the City of Bombay.

In regard to compulsory primary education there is some little difference of opinion specially relating to the interpretation of an undertaking given by Government to supplement the Municipal resources. This House will no doubt remember that a decision was taken to grant a subsidy of one-half the additional expenditure on Primary Education over a certain datum figure in accordance with a programme of improvement put forward by the Corporation. This committed Government to a subsidy of Rs. 62,500 in the first year, rising by an equal amount every year to Rs. 6,25,000 in the 10th year and to 9 lakhs in the 11th year on the introduction of compulsory Primary Education. According to that programme Government contribution for the five years ending 1923-24 would have amounted to 9.4 lakhs. But Government have actually contributed 16.9 lakhs or 7½ lakhs more than was originally stipulated: and this expenditure was undertaken by Government after it was put before the House and passed by them.

The Corporation however have increased their expenditure on primary education to a far greater extent than was originally contemplated and now claim half the share of new developments. They urge that Government should raise their subsidy in a few years to some 25 lakhs. And since the Corporation are dissatisfied with the Government decision they have given notice of the intention to sue Government in the High Court: the first suit of the kind I believe filed in the records of the High Court.

MEDICAL RELIEF.

22. Then in regard to medical relief. The House may be aware that important developments are pending. In 1907 an agreement was made with the Municipal Corporation that while Government would maintain the five Hospitals then existing all other medical relief must be provided by the Municipality. The total cost of these hospitals in that year was about 4 lakhs. They now cost about 14 lakhs. But the City of Bombay has outgrown the measure of medical relief otherwise provided by the Municipality. Government have recently addressed the Municipality and offered, subject to the approval of this House, that the further provision of medical relief, which is admittedly necessary, should be undertaken from a fund which should consist of three parts:

one-half from the Public,
one-fourth contributed by the Municipality, and
one-fourth contributed by Government.

It is probable that a considerable liability may fall upon Government by reason of this undertaking.

The improvement of the J. J. Hospital is one object in view. This is the principal centre of medical teaching in the Presidency. The popularity of the medical profession has increased so greatly in recent years that the J. J. Hospital does not provide sufficient material in the form of patients for the medical teaching of the students. It is proposed to enlarge very greatly this Hospital by increasing the number of beds from 300 to 600 and the cost of this measure will thus increase the financial liability of this Government.

23. In various other methods the City of Bombay is directly benefitted by expenditure borne by the general tax-payer. I would only refer to the heavy cost of roads and bridges in the vicinity of Bombay and the financial liabilities which Government are undertaking for the development of the City. Government have therefore come to the conclusion that it is but right and proper to ask the citizens of Bombay to contribute to the provincial exchequer by means of a tax on the transfer of property which it is estimated would bring us in a sum of 12 lakhs.

Similarly with the other chief cities. I need not do more than illustrate the assistance recently given to these places. The House is aware of the very heavy expenditure that has been incurred on water-supply and drainage at Poona and grants have similarly been given to Ahmedabad and Karachi and at the present time a scheme for the improvement of hospitals in Ahmedabad has been prepared and is before this House.

The main-stay of our revenues is Land Revenue paid by agriculturists and in the judgment of Government it is only fair that our system of taxation should be gradually adjusted so as to impose a more equitable share on the towns where public revenues are expended in considerable measure. The proceeds of this tax in these towns is estimated to represent a sum of 6 lakhs of rupees.

BETTING ON RACE-COURSE.

24. There is a third source of revenue which Government also propose now to tax and that is the betting on the race-course. In bringing this proposal forward Government are fulfilling a pledge which was given some time ago to this House; and from the views previously expressed in this House it is clear that some opposition may be expected from two different points of view.

There are gentlemen with high ideals who consider all betting wrong and who are unwilling that Government should become participators in conduct which appears to them reprehensible or even immoral. They therefore oppose such a tax on the highest principles. I cannot hope to persuade such men that their consciences are too tender. I can only point out to this House that in this measure we are adopting the practice followed in a large number of countries. I believe that all Colonies of the Empire have adopted this system. It is followed on the Continent I think by all countries: and we find that it has been lately adopted by the Province of Bengal.

Then there is the second class of critic who does not object to taking this money provided there is enough of it and we shall no doubt be told that we propose to be unduly lenient.

25. Well, Sir, this question has caused us a great deal of thought and we found that there were many difficulties to be overcome. In the first instance we had hoped to levy a rate under the conditions of the License which we give to the Turf Club under the Bombay Race-Courses Licensing Act, 1912 (Bombay Act No. III of 1912). The Income-Tax authorities interposed a formidable objection. We had maintained that the payment of License must take precedence over the claims of the Government of India to Income-tax. As the Government of India had taken as high a tax as 17 lakhs from the Turf Club, they did not view our proposal with any high favour. They communicated to us a legal opinion which we would not defeat or disregard, to the effect that this License Fee could not be levied under the Act. We were therefore compelled to prepare a separate Act for the purpose.

At this stage then we learnt that part of the race-course is being acquired for railway extensions in connection with the growing developments of the City. The Turf Club were therefore driven to undertake a very high scale of capital expenditur to reclaim a large area of swamp, to relay the whole of the race track and to build new grand stands.

26. It was reported to us that since the Club had only a brief terminable lease, it was necessary for them to pay this whole capital expenditure from revenue and that the operations would not be completed unt l next winter. We were satisfied after examination that there was serious danger that if we pressed for the receipt of a substantial revenue now, we might lose all prospects of any revenue at all and we came to the conclusion that we should wait and give time to the Club to complete its capital expenditure and then we should be able to obtain a stable source of revenue.

At the same time we found that owing to the great commercial depression the receipts of the Club were rapidly diminishing. In particular we ascertained that that part of the racing which was carried out at Poona had failed to be remunerative. After full and careful examination of the situation, we have come to the conclusion that we should introduce a Bill at the next sessions and make it applicable with effect from next winter to the Bombay races and the summer following to the Poona races. By this measure we hope to secure in the year 1925-26 a revenue of 6 lakhs of rupees and we trust that we shall receive the support of this House.

The revenue that we hope to derive from these three Bills, if they are accepted by the House, is therefore I repeat:—

18 lakhs—Court Fee Stamps.
18 lakhs—Transfer of Property.
6 lakhs—from the Turf Club.

We hope that this last sum will be increased in future years when the affairs of the Turf Club are in a better financial condition. We have framed a Budget which will leave us with a small balance of one lakh with the help of these 42 lakhs of additional revenue.

"INSISTENT DEMANDS."

27. The demand for advance in every direction are very insistent and we have had to reject and postpone numerous schemes which are admittedly of great public importance. Education, Medical, Agriculture, P.W.D., to name only a few, are crying out for further funds but we have only succeeded in providing for things that we regard as absolutely necessary. If however we are so unfortunate as not to persuade this House to give us their confidence in this matter, it would be necessary to cut down services now being rendered to the public even though Government consider them to be of essential benefit. And since the frame-work of Government must be maintained, if we are not to allow the administration to lapse into chaos, it follows of necessity that this retrenchment must be made primarily in those departments which minister to the more advanced needs of the community.

The House is confronted with a very urgent issue and it is necessary that that issue should be placed before it in the most plain and distinct terms. It is not possible for Government to consent to a closure of Courts of Justice, to the dismissal of police forces necessary for the protection of the people or to withdraw any of the officers required for the collection of revenue. These primary services of a civilized Government must be maintained in efficient working. I assume that there can be no dispute on this point. For we all know by observation, if not by personal experience, that nothing but the strong arm of Government can protect its citizens from the desperate adventures of wild and lawless men. It follows therefore that retrenchment must fall with a heavy hand on those services which are not essential to life, however, beneficial they may be to the advance of prosperity and the higher ideals of civilization.

This House will not have failed to observe recent events in other parts of India and the bitter complaints of citizens who have suffered from the closure of schools and hospitals; the bad repairs of roads and buildings and the cessation of work of the Agricultural and Co-operative Departments. That has been the baneful effect of the policy pursued in other Provinces; but Government have full confidence that the members of this House will not permit themselves to be led astray in a similar course of action so patently injurious to the welfare of their constituencies.

The first two Bills will be introduced in the course of the next few days and we hope to receive the full support of this House in passing them into Law.

28. I come now to a consideration of those activities of Government which are financed from loan funds. I presented to this House a general survey of these activities last year, and I will not repeat that account in any detail. It has been a grievance with certain members of this House that, owing to the form of the presentation of the budget in previous years under which the loan policies came at the close of the discussion, the important problems connected with those policies received little attention. The time allotted for the discussion of the budget demands is limited by statute to a maximum of 12 days—a longer period, I believe, than the Government of India occupy for the discussion of a budget 10 times our figure. Nevertheless our experience has been that so much time has been taken up in debating details in regard to the various departments that those members of the House who are interested in the wider survey of our financial projects for the future have been debarred from giving us their advice.

The responsibility for determining the form of the presentation of the budget rests by rule upon the Finance Member. I consulted the Finance Committee, and with their approval, I propose to alter the order for the discussion of the budget and place in the forefront the portions that relate to the development of Bombay City and the irrigation schemes in Sind and the Deccan.

LOAN COMMITMENTS.

29 Moreover we have presented in the Blue Book this year a careful synopsis of our loan commitments I would remind the House of the figures which I have given in previous years, and on which there has been no increase. In 1923 I pointed out that the total commitments approximated 60 crores. In act so far as Bombay development is concerned, during the current year strenuous efforts have been made to curtail expenditure and to reduce commitments. The Honourable Member in charge of the General Department will explain in detail the measures he has taken.

The reclamation of the Back Bay has been in progress, and Members of this House will no doubt be interested in visiting and inspecting the area which has already been reclaimed. The great wall continues to stretch its arms out into the sea, and has successfully withstood the assaults of the monsoon. When I was in England in July I heard that the wall had been battered to pieces in a storm; but on my return in August I learnt that this was one of those flights of fancy with which prophets of evil seek to depress the spirits of the public. And in fact the wall had been subjected to a severe strain, and had triumphantly resisted.

30. A great impetus will be given to the success of our Development schemes in the suburbs of Bombay by the opening of the first system of electric trains from Kurla to Victoria Terminus. This electrification will be continued shortly on to Bandra and other stations on the B. B. and C. I., and to Thana and beyond on the G. I. P. This new line of electric railway will enable large numbers of clerks and business men to establish their homes in rural surroundings at a far cheaper cost than in the Bombay City. Bombay was the pioneer in railway construction 80 years ago, and is once again the pioneer in the application of electric power to railway traction. For this great event the gratitude of the community is due both to the authorities of the G. I. P. Railway for the persistent advocacy of their schemes and their engineering skill in overcoming the many obstacles arising from the congested condition of the Bombay City, and also to the Tata Company which have provided the electric power. This railway is a signal example of the happy union of Indian financial enterprise with Western mechanical science, and is only the first step in the new developments which hold great promise of immense benefits to the health and happiness of our citizens in this area. When Poona and Bombay are within a three hours' journey and electric trains speed up the ghauts to Poona on one line and to Nasik on the other, the Deccan will be linked more closely with the City of Bombay, and both will advance in further prosperity.

31. In Sind the Sukkur Barrage project has made a satisfactory start. At the headworks the land has been laid out, embankments constructed and railway lines laid, and a great deal of plant has been imported and got ready. Several of the huge excavators, which are to dig out the canals, have been set up, and some have already started work. These excavators are enormous machines which are estimated to do the work of a thousand men in a day. The engineers are busy aligning and designing the canals. The land on the alignment selected is in process of being acquired, and we have every reason to be gratified with the zeal and efficiency of the establishments that are employed on this vast enterprise.

32. In the Deccan the Bhandardara Lake is now complete, and the Bhatghar Lake and subsidiary canals have made good progress. The effect of these great irrigation projects in saving from the horrors of famine many thousands of cultivators whose lands are situated in tracts of the Deccan frequently liable to a total failure of rainfall, will be appreciated by this House.

As I have mentioned before, the total burden on the provincial exchequer of these irrigation works in the Deccan and Gujarat amount to 14 crores of rupees on which we obtain a return of less than 3 per cent. In other words, close on 50 lakhs of rupees in the form of interest are every year presented to these fortunate landowners. Since these men now secure a very high rent for their lands, and their property has been immensely increased in value, it will only be fair to the tax-payer in other parts if these irrigated lands be brought under contribution to pay some additional rate to the land revenue. This House will be invited to assist Government at a later session to devise the best and fairest method of bringing these lands under contribution.

33. There are few problems of administration of greater complexity and greater urgency than the adjustment of taxation to those shoulders that are best able to bear the burden. The Government of India are making an attempt to obtain a scientific basis for the re-adjustment of taxation through the inquiries which are now on foot by the Taxation Enquiry Committee. That Committee is visiting Bombay very shortly, and I hope it will receive much valuable information from our economic experts in this city.

This House will no doubt be chiefly interested in the view that they may take of the proper distribution of the revenue obtained from income-tax. This year again we receive no benefit from the income-tax collected in this Presidency. This Government have lost no opportunity of expressing their dissent from the system that was established under what is known as the Meston Settlement; and although we have failed to secure any redress during these last four years, we do not propose to acquiesce in the anomalies of the system without continuous protests. Our protests will be put before the Taxation Enquiry Committee, and we know that we have in this matter the unanimous support of this House.

In every federal system of taxation in the world Provincial Governments share with the Federal Government the proceeds of the income-tax. The province of Bombay with its highly developed industrial life contributes large sums to the income-tax—far larger than any of the great agricultural provinces of the country. Its administrative needs are necessarily on a higher scale suited to the more advanced standard of industrial life. We can but point out the grievous anomaly that no part of the revenues derived from industry should be made available to the Provincial Governments for expenditure on the needs of industry. We therefore welcome the arrival of the Taxation Enquiry Committee in the confident hope that they will recommend the removal of this anomaly and the redress of our grievance.

H. S. LAWRENCE.

February 20th, 1925.

APPENDIX.

Capital and Revenue Expenditure as basis.

(In thousands.)

	1919-20	1921-22	1922-23
Development Departments	4,99,32	10,45,01	9,76,90
Law, Order, etc., Departments	5,78,41	7,37,48	6,92,73
		1923-24	1924-25
Development Departments		10,26,50	13,91,77
Law, Order, etc., Departments		6,93,48	7,42,84

Index Numbers.

	1919-20	1921-22	1922-23
Development Departments	1,00	2,09	1,96
Law, Order, etc., Departments	1,00	1,25	1,19
		1923-24	1924-25
Development Departments		2,06	2,79
Law, Order, etc., Departments		1,20	1,28

Development Departments.

Forest. Irrigation. Interest (Relating to Dev. Deptts.), Sinking Funds (For Dev. Deptts.). Scientific Deptts. Education. Medical. Public Health. Agriculture. Industries. Civil Works (Dev. Deptts.). Famine Relief. Bombay Dev. Deptt.

Law, Order and General Deptts.

Land Revenue. Excise. Stamp. Registration. Interest (Relating to Law, Order, etc., Deptts.). Genl. Administration. Admn. of Justice. Jails. Police. Ports and Pilotage. Civil Works (Law, Order, etc., Deptts.).

Misc. Deptts. Superannuation. Stationery and Printing. Miscellaneous, have been omitted, as it is not possible to apportion the expenditure between the two groups.

RAILWAY BUDGET INTRODUCED.

(Continued from page 7.)

should get his promotion. That I consider is the only possible policy and it is with this policy I view that we are starting a training school on the 1st March at Chandausi. One of the functions of this school will be to train subordinates particularly for the transportation department.

STORES PURCHASE POLICY.

Another important question to which the House attaches great importance is the extent to which railway materials are obtained in India. In the report by the Railway Board on Indian railways for 1923-24 the matter is discussed at length and the purchases of materials are analysed in detail under each head. From the detailed explanations there given it will be seen that orders have been placed in India wherever possible and that it has only been in cases where it was found impossible to obtain materials in India at a reasonable price that orders have gone abroad. In the supply of rails for example orders were placed in this country, which were greater than the Tata Iron and Steel Company were able to comply with. In the current year two important developments in this matter have taken place. Owing to the adoption by the Assembly of the recommendations of the Tariff Board for the grant of bounties to the wagon building industry, we have been able to place orders for the supply of wagons up to the full capacity of the firms in India engaged in the industry. It has also been decided with the concurrence of the Central Advisory Council to obtain the services of a timber expert from the forest department in order to enable the railways to make full use of the supply of Indian timbers no only for sleepers but for other purposes such as body work in coaching stock. I think we can confidently challenge any one to show that orders have gone abroad which could reasonably have been placed in India.

PASSENGER FARES.

Another question in which the House, I know, takes a great interest is that of passenger fares and I believe that there is a certain soreness, that whereas some reductions have been made in upper class fares third class fares have remained untouched. I should just like to explain the railway point of view. We apply the practical railway criterion. "can the traffic bear the rates?" Now I would ask the House to apply this maxim to the problem. As I shall put it before them the following are the relevant statistics in regard to first class passengers.

1921-22 number (thousands) 1163, earnings 138 lakhs.

1922-23 number (thousands) 918, earnings 139 lakhs.

1923-24 number (thousands) 817, earnings 129 lakhs.

It will be seen that we lost not only in passengers but in earnings. That is why some railways judged it necessary to reduce first class fares. Take again second class passengers. Here are the figures: 1921-22 number (thousands) 6549, earnings 228 lakhs. 1922-23 number (thousands) 5134, earnings 211 lakhs. 1923-24 number (thousands) 3538 earnings 195 lakhs. Here again there was a progressive decline both in passengers and earnings and again a number of railways found it necessary to reduce the fare. Third class statistics tell a different story: 1921-22 number (millions) 491 earnings 2841 lakhs, 1922-23 number (millions) 503 earnings 3220 lakhs, 1923-24 number (million) 513 earnings 3291 lakhs. It will be seen that there was a progressive increase both in passengers and earnings. The annual rate of increase perhaps is slower than it was before the war and it might be argued that a reduction in fares would pay us by the increase of passengers it would bring us. But in the first place we should be taking risks if there were no increase of passenger traffic even a reduction of ½ a pie per mile in 3rd class fares would cost us 4½ crores a year. Secondly, even assuming that there were a large increase in passenger traffic it is certain that we should not have sufficient coaching stock to carry the increased traffic. I have already said that we are providing in the budget in terms of four wheelers for 755 new third class carriages. The provision we have made limited by the capacity of our workshops and we propose to consider whether we cannot adopt other measures which will enable us to put more coaching stock on the line. That I think is all I can usefully say on the subject at present. It is a question which we have under constant examination.

CONCLUSION.

I am afraid that I have already wearied the House and I will bring my speech to a close. The year which is now ending has been marked by many important events. Two of these indeed are of outstanding importance, namely, the taking over the East Indian Railway and the separation of railway finance from general finance. But the real importance of the year in my opinion lies in the evidence it affords of a real advance towards live, efficient, business management of the Indian railways. Some one said the other day in the Central Advisory Council that there was a new spirit abroad in the Railway Board. I believe that remark to be true and it is true the credit rests with two men, Mr. Hindley and Mr. Sim, but, Sir, it is not only in the Railway Board that that new spirit is abroad and who are ultimately responsible to the House for the management of the Indian railway system know how much we are indebted for loyal co-operation and unremitting work to railway agents and railway officers and men throughout India (Applause.)

RAILWAY ESTIMATES.

PRINCIPAL FIGURES.

The following are the principal figures in the railway estimates which the Hon'ble Sir Charles Innes, Railway Member, presented to the Legislative Assembly yesterday:—

COMMERCIAL LINES.

	Accounts, 1923-24, (Rs. 1,000).	Revised estimate, 1924-25, (Rs. 1,000).	Budget estimate 1925-26, (Rs. 1,000).
Gross traffic receipts	92,87,33	97,65,00	1,00,65,00
Share of subsidised companies profits	23,64	23,50	30,77
Interest on fund balances	...	...	32,35
Miscellaneous receipts	7,04	6,62	6,44
Total receipts	93,18,01	98,01,12	1,01,34,56
Working expenses	59,15,60	62,00,75	65,79,37
Surplus profits paid to Indian States and railway companies	1,14,45	1,46,00	1,33,50
Interest charges	22,76,74	22,99,59	23,81,52
Miscellaneous charges	20,80	27,20	34,30
Total charges	83,27,60	86,76,54	91,28,99
Profit from commercial lines	9,90,41	11,24,58	10,05,57

In accordance with the terms on which railway finances were separated from general finances, the contribution from railway to general revenues in both 1924-25 and 1925-26 is based on the results of the year 1923-24. It amounts in both years to a sum of Rs. 6,30,42,000 gross (of which Rs. 5,40,42,000 represent one per cent. of the capital at charge of commercial lines, and Rs 90,00,000 one-fifth of the surplus in 1923-24) and to a sum of Rs. 5,09,52,000 net after deducting the loss on strategic lines borne by railway revenues in 1923-24. The loss on strategic lines is estimated at Rs. 1,50,58,000 in 1924-25, and Rs. 1,53,40,000 in 1925-26; and the final result of the estimates is therefore as follows:—

	Revised estimate, 1924-25 (Rs. 1,000).	Budget estimate, 1925-26 (Rs. 1,000).
Profit from commercial lines	11,24,58	10,05,57
Deduct—(i) Contribution to general revenue	5,09,52	5,09,52
(ii) Loss on strategic lines	1,50,58	1,53,40
Surplus	4,64,48	3,42,65

One-third of the excess of the surplus over three crores in each year, or Rs. 54,83,000 in 1924-25, and Rs. 14,22,000 in 1925-26, also goes to general revenues under the terms on which railway finances were separated, making the total amounts expected to accrue to general revenues from the railways Rs. 5,64,35,000 in 1924-25, and Rs. 5,23,74,000 in 1925-26. The balances of Rs. 4,09,65,000 in 1924-25, and Rs. 3,28,43,000 in 1925-26 are placed to the railway reserve

Owing to the floods in southern India during the summer and in parts of northern India during the autumn, the railways lost about three quarters of a crore either by a reduction in their receipts or an increase in their expenditure on repairs; but in other respects they have had a very good year. The gross receipts of commercial lines in 1924-25 are now estimated at Rs. 97,71,62,000, or Rs. 4,77,25,000 more than in 1923-24. On the whole there has been no more than a normal expansion of passenger traffic, but with excellent crops in most parts of India and better trade conditions generally railways have been called upon to move a much larger volume of goods traffic, especially in coal, jute, and food grains. In the first eight months of the year the East Indian Railway (with the Oudh and Rohilkhand Railway) and the Bengal Nagpur Railway succeeded in carrying over one and three quarter million tons more coal than in the corresponding period of 1923-24.

The working expenses of commercial lines are expected to amount to Rs. 62,00,75,000, or about two hundred eighty-five lakhs more than in 1923-24. Owing to a decision of the Bombay High Court upheld by the Privy Council that customs duty was not leviable on stores imported by Companies' lines prior to the first of April 1924, a refund of about a crore and a quarter (out of a total refund of some two hundred and eighty lakhs) is expected in reduction of the working expenses. But with the separation of railway from general finances it has been possible to constitute a depreciation fund, and set aside the correct amount representing the depreciation of the year, which on commercial lines is about two and three quarter crores in excess of the expenditure on replacements and renewals in 1923-24; and in addition over a quarter of a crore more than last year has been spent on the repairs and maintenance of railway lines and their equipment, apart from the repairs of flood damages. In spite of increased traffic there is a small decrease in the cost of fuel owing to a revision of the coal contracts of various railways and the lower price which now obtains for coal; and it is expected that about eleven and a half lakhs less than last year will be needed for payments in compensation for lost and damaged goods.

1925-26.

With prospects at present promising, the gross traffic receipts of commercial lines next year are estimated at Rs. 1,00,71,44,000, or about three crores more than in the current year. The working expenses of commercial lines are put at Rs. 65,79,37,000, or about three and three quarter crores more than in the current year, of which a crore and a quarter is due to the absence of this year's refund of customs duty. Special allotments of 70 lakhs are made for the commencement of the scheme for introducing automatic couplers, from which important economies are anticipated, of 50 lakhs for speeding up repairs to rolling stock, and of another 50 lakhs for writing down the value of stores to present market levels and thus facilitating their disposal. Though a considerable increase of traffic is anticipated, the cost of fuel is, owing to the lower price, placed at a figure 19 lakhs below that of this year; it is also hoped that about 20 lakhs less will be required in compensation for lost and damaged goods. It is to be remarked that in spite of the special allotments aggregating 170 lakhs which have been made for improving the equipment of the line, the anticipated profit from commercial lines in 1925-26 would be about the same as in 1924-25, but for the refund of customs duty in the earlier year.

CAPITAL EXPENDITURE.

The net capital outlay in 1924-25 is now estimated at 12.55 crores. But the total capital expenditure of the year is expected to be considerably greater, since the outlay is reduced to the extent of 155 lakhs by the refund of customs duty, of which mention has already been made, and a reduction of four crores is also expected in the capital locked up in stores balances. The estimated total capital expenditure of the year is, therefore, 18.4 crores, a figure approximating to the expenditure of last year.

Next year a further reduction of one and a half crores in stores balances is anticipated, and additional capital expenditure of twenty-three crores is proposed, over six and a half crores of which are for the construction of new lines. The programme in this direction provides for the ultimate addition of over two thousand miles of line of which 348 miles will be opened in 1925-26. Of the new projects that for connecting Raipur with Vizagapatam by a railway 260 miles in length to Parvatipur is the most important and it is hoped to undertake it at an estimated cost of 536 lakhs simultaneously with the development of the Vizagapatam harbour. Considerable progress is anticipated with the Central Indian Coalfields Railway, and with other lines in the Bengal Nagpur Railway area which will serve the coalfields. Allotments are made for a large number of new projects in Burma, and southern India, and a small amount is provided for preliminary expenditure on relieving the congested state of the downward coal traffic into Calcutta by providing better railway communication between the coalfields and the docks.

KANNADA AS OFFICIAL LANGUAGE.

ATTEMPTS IN MYSORE STATE.

BANGALORE, Feb 19.

In view of the importance of the measure of introducing Kannada as the language of official correspondence in the lower offices, the Government of Mysore consider that a beginning in this direction might be made with the lower Inspectorate in the Education Department and have accordingly approved of the proposals of the Inspector General of Education to that effect. In future correspondence between the Assistant and District Inspectors and Assistant Inspectresses and Inspectresses will be in Kannada.—A.P.

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CONTEMPT OF COURTS.

A MISCHIEVOUS BILL.

MR. A. R. IYENGAR'S CONDEMNATION.

(From our Special Representative.)

DELHI, Feb. 18.

Outright condemnation of the Contempt of Courts Bill is made in a statement to the Press by Mr. A. Rangaswami Iyengar, Vice-President, All-India Journalists' Association and Secretary, Swaraj Party in the Assembly. He thinks if its provisions had been known in time even leave for its introduction in the Assembly should and could have been refused. He observes that this new Bill of Government has apparently been designed as one more link in the chain of repression that is being forged and tightened round the vestiges of India's fundamental liberties. He said: "It is evidently designed on the model of the Princes Protection Bill and intended among other things, chiefly, to gag the Indian Press. That Bill was certified and put through in favour of the Princes high and low, the recent performances of some of whom have shown the utter injustice of the assumptions on which the Assembly was asked to enact that notorious enactment. I have some intimae knowledge of the law of contempt as it stands against the Press in India as I had to look into the whole question when I was a party in the Madras Courts in connection with the notorious Theosophical cases against the late Messrs. Kasturi Ranga Iyengar, Dr. Nair and myself. I can say that any attempt both to define the power of the High Courts as to contempts or to create new offences of contempt in favour of the present subordinate magistracy including village officers is a proceeding wholly mischievous and repressive. It is my recollection that Sir Reginald Craddock's attempt in 1914 to define this new offence of contempt and make it punishable under the Penal Code was given up owing to the manifest danger and injustice of having a sweeping definition that now finds a place in the Bill as follows, "whoever by words either spoken or written or by signs or by visible representation or otherwise interferes with or obstructs or attempts to interfere with or obstruct the adminisaration of justice in or brings or attempts to bring into contempt or lowers or attempts to lower the authority of a Court subordinate thereto is said to commit contempt of Court." But in any case the Government of the non-lawyer Viceroy Lord Hardinge did not desire to add to the injustice of the offence by making it punishable by summary method of commitment at the instance of petty magistrates or munsiffs aggrieved, however low. They attempted to provide for a formal trial, but the difficulty of defining the offence involved so as prevent its abuse at the latter's hands was apparently the cause of shelving of that Bill. Now under the regime of a lawyer Viceroy we are asked to take a much more drastic course on the plea, forsooth, of a conflict of decisions by the High Courts as to jurisdiction in respect of contempts. The power to commit and punish for contempts wherein the prosecutor and the judge is rolled into one and the proceedings are extremely summary is a power that can under the common law and under all known justice principles be inherent only in a Court whose authority and prestige is so high that they ought to be promptly protected from wanton attacks. Such power can pertain only to the highest Courts of the land established by virtue of Royal Warrant, because they are deemed to be derived from the prerogative of the Crown. In their very nature as the text books indicate the acts that could constitute such a contempt are incapable of exact definition, nor can the jurisdiction of these High Courts be properly controlled by Legislature through an enactment as the extent and character o foffence depend so much on circharacter of offence depend so much on circpect and authority due to tribunals so high the extension of this power to deal with contempts in respect of subordinate courts is permitted only where it is so gross as to react on the authority and position of the Superior Courts. So far as these subordinate courts are concerned there is no reason whatever to think that the law in the chapter of the Penal Code dealing with contempts of lawful authority of public servants and the law as to prosecution for insult, slander and defamation coupled with the provisions of Public Officers Protection Act are not more than enough to deal with criminal conduct in respect of their duties. I do hope that the High Courts will not allow their inherent jurisdiction and their own power to maintain and protect the authority of their courts and those subordinate to them to be usurped by the Executive Government in their indiscriminate hunt for repressive measures of all kinds. I also hope that in the vindication of the liberties of the Press in respect of Courts and public authorities, high and low, all sections of the Indian Press, Indian and Anglo-Indian and all public organisations will combine to lay this Bill once for all on the shelf. It was unfair for Government not to have given the Assembly members any opportunity of examining the Bill before making the motion for leave on the plea that the Bill was not going to be immediately taken up, but was to be circulated. This is a bill which if its contents had been known in time should and could have been refused leave for introduction by the House. However the repressive mentality and moves of Government will now be appreciated by a wider circle and I trust their significance will not be lost on the waverers that may still exist."

SWAMI DAYANANDA.

FOUNDER OF VEDIC MISSION.

(CONTRIBUTED).

Prof. Max Muller classifies religions as missionary and non-missionary. Hinduism he includes among the latter. By non-missionary religions he means religions which care not or else wish not, to vouchsafe their light to those who are born outside their pale—fold. A brief translation of the term may be 'without a mission'. According to this characterisation Hinduism was a religigion without a mission, which to us sounds as a stultification of the very term 'religion'. What is religion, if not a mission?

Buddhism, too, has been so classed by the celebrated Professor. And who does not know that in the hey-dey of its glory Budhism was essentially a missionary religion?. By the lapse of centuries the expassive force of the Church of Lord Buddha appears to have become exhausted, so that to-day only those who are born within its already shrinking pale can derive formal solace from the behests of the Lord.

The same is true of Hinduism. In its basic scripture, the Vedas, there is an explicit injunction for the propagation of the Arya faith. "Make the whole world Arya"—is the unequivocal command of a verse of the Rigveda. But who knew of the verse before Rishi Dayananda gave the behest conveyed in the hoary mantra a practical dynamic shape in his own living mission?.

A religion can become non-missionary for two reasons. Either the faith of its followers in its reformative, or to be strictly technical, "spiritual conversion" value is small, or they despise mankind as unworthy of the sacred heritage to which they by their especially providential birth have by a prejudiced divinity been made heirs. In the case of the Hindus, both the causes have been at work. The religious heritage of the Hindus has been praised by Hindu and non-Hindu alike. Only gross ignorance could be responsible for a low estimation of it by those to whom the sublime philosophy and ethics had come down as a heirloom. The more potent factor in shutting out the light of Arya religion from men and societies born outside the Hindu circle has, however, been the supercilious attitude of the Hindu priests who looked down upon the result of humanity as impure by birth. This narrow outlook has necessarily narrowed down the extent and vision of the Vedic Church. Those who boycott the children of the Heavenly Father are in their turn boycotted by that Father Himself. Nemesis was not very slow in coming upon a race that had become religiously miserly.

For the present widening outlook of the Hindus one has thank the spirit of the Age. But an abstract spirit has to find a concrete voice, to assume through it a concrete living shape. That Concrete Voice pealed in the present age in the thunders of Dayananda, who, by his mighty message, aroused the slumbering Hindus from their age-long sleep.

The humanity is richer for the message. The Hindu has been made active—active with a mission. The characterisation of Prof. Max Muller is by and by being given the lie direct by the new resolve which is finding expression through the progressive propositions of the Hindu Sabha.

The day is not very far when Hinduism will again unfurl its wrapped up banner and conquer the world once more by means of its invigorating spirituality—its ancient invincible weapon of peace.

The non-Hindu, can look upon the phenomenon in no better way than as Maulana Mahomed Ali appeared to look upon it in the course of his presidential address at the Cocanada Congress. The great Muslim leader said:—

"Now this has been my complaint for a long time against Hinduism.....The worst that could be said of a Muslim was that he had a tastelessness which he called a dish fit for kings, and wanted all to share it with him..... while his Hindu brother..... greedily devoured all that he had cooked without.....sparing a crumb for him (his brother).....It will be strange, then, if to-day, when there are evidences of missionary zeal in the activities of my Hindu brethren, I should resent their efforts in spreading their faith".

Let the Hindu and the non-Hindu join together in expressing their joint gratitude to him who has thus placed the treasures of the Vedic philosophy and morals at the disposal of a whole humanity, and made possible for all not only the academic pleasure of a study of them as hithertofore, but a practical enjoyment of the solace and spiritual beatitude which a conscious realisation of its sublime ideals can alone confer. Our thanks to Dayananda the Founder of the Vedic Mission!

DELHI NEWS.

BABY WEEK ACTIVITIES.

(FROM OUR CORRESPONDENT.)

DELHI, Feb. 14.

It is relief to turn from political excitements to dear darling babies. Twenty lakhs annually die in cradles. And many more lakhs come on this stage only to eke out a miserable sickly existence. We get shocked at, Jallianwala but over this everlasting massacre of the little mites, we raise little howl, Why? not that we are cruel, nor that we are callous, but because we have now got so used to these, that they have become a part of our life. Of course, the future of the nation in cradle is also bound up with the welfare of the nation in yoke. It is essentially an economic problem. The poverty of the people is at the bottom of it, and poverty is due to exploitation. Unless exploitation ceases, and the economic conditions improve, there can be little hope for the nation in the Cradle. The Baby Weeks can but advertise the evil, and bring it into prominence. Left to themselves, they can achieve little.

DELHI BABY WEEK.

Her Excellency Lady Reading inaugurated Delhi Baby Show on the 10th inst. The opening ceremony was attended by fashionable folks of both sexes.

The Exhibition is prettily arranged in a large pandal opposite the historical Fort of Shahajahan. There are about 30 sections, illustrating different sections of child life. In each section is in charge of a few volunteers who explain the exhibits in their particular section. The most interesting exhibits are those relating to dietary. There was one interesting chart detailing the diet which a Bengali clerk ought to have. Models of the Red Cross clinics and Health Centres were admirable.

Maulana Mahomed Ali delivertd a neat little speech on Saturday last, exhorting the people to pay proper attention to the welfare of the infants.

NIGHT SCHOOLS.

The Municipality has opened a dozen of night schools in the city. These are intended for the working classes. The Municipal enterprise deserves every support. Fortunately these schools are getting favorite with the classes for whom they are intended.

DELHI CONGRESS COMMITTEE.

The Delhi Congress Committee has issued an appeal to the public to wear Khaddar and spin Charkha. These appeals do not achieve much. If the Committee want to score success in its mission, it must work on modern lines and launch on active propaganda work. Delhitis too are essentially people of pageant and tamasha, and to attract the attention of these folk you must have Khaddar processions.

The Raja of Kalsia was united in wedlock to Princess Amrita of Nabha on Friday. The ceremony was celebrated with the usual glittering pomp, common on such occasions.

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'DOCTOR'S LACK OF CARE."

To THE EDITOR OF "THE CHRONICLE."

Sir,—I was shocked to read in your issue of February 10th the jury's verdict to the effect that the death of Mrs. Sarah McCarrow at Calcutta was due to her medical attendant not taking sufficient notice of her patient during the treatment. The following excerpts from "The Open Door" of New York, tell the asme tale:—

What strange things are happening! Along what peculiar avenues the thoughts of man travel! How readily do we approve one thing and condemn another without due consideration.

The little caption is but a part of a sentence we find in almost every daily paper. The complete sentence would read—"Died following an operation." We read it, think no more about it, take it for granted that it was necessary, and that nothing, more, nor anything else, was possible. Let us stop for a moment and weigh just a few points which may arise and see what they mean.

1. Death following an operation leads one to conclude that the operation was too severe, and, if too severe, that it should not have been performed.

2. It implies that the surgeon made a mistaken diagnosis, or misjudged the vitality of his patient relative to reaction from operative procedure.

3. We infer that pre-operative treatment—medical—was neglected, or wrongly applied.

4. Or, that operation was wholly unnecessary and, therefore, caused such a shock to the organisation that death was inevitable.

In this day of surgical mania, one cannot refrain from asking the above and many other questions relative to the promiscuous performance of operations. The repeated reports of "death following" should stimulate greater caution in such radical interference. This is particularly true since upon good authority, we learn that some of our leading surgeons admit that at least 72 per cent of the operations performed are unnecessary.

If necessary, why, may we ask, will any honorable surgeon consent to perform these operations? It is, therefore, not only a question of mistaken diagnosis, but a question of honor, knowledge and honesty that is raised.

We admit that surgery is popular. It is demonstrative, it is captivating, it impresses the lay mind that something is being done, and as he—the layman—does not understand the law of cause and effect, he takes it for granted that operative procedure is just the thing to be done, regardless of consequences. If death follows, this death may be easily attributed to one or more of many causes other than the operation, that the poor man is blind foided to the real facts.

It is not a bit surprising that the greatest number of laparotomies are performed on our women, who publicly boast—if they recover—of the operation; and yet, we are told on the authority of our surgeons that 75 per cent of such operations are due to venereal infection. Does the innocent and pure girl know that the operation called for and performed with a few years after marriage is the result of venereal infection contracted from a husband whom she trusted as clean and pure sexually?

How many of our good women think of these things? Why are these infections not cured with medicine? Is it because we have no curative remedies? If not, why, in the name of heaven, practice medicine? Is it possible that physicians and surgeons have ceased to search for and apply curative remedies?

How complacently the public takes to operations, never asking *why* or *wherefore* before submitting to such procedure! And how quickly does the would-be-surgeon rush his patient to the operating room, before an effort is made to heal with medicine! Careful deliberation on the above forces one to cease silence and raise a voice against such unwarranted invasion. This is particularly true for the following reasons:

After listening to a well-known paper on abdominal surgery and its discussion, we begged the privilege of asking a question, which was granted:

"What observation have you made respecting a cure of abdominal disturbances before operating?"

Answer: "Have made no observations.

"What, then, may I ask, have been your observations relating to physical or mental metastases following operations?"

Answer: "Have made no observations. I think there are none."

We cannot question this statement, but half of it is true, it is time to raise a voice against these practices."

I call on both the lay public and the medical fraternity to study the above facts with a seeing eye and an understanding heart before dismissing them "belly rot"

—Yours etc.

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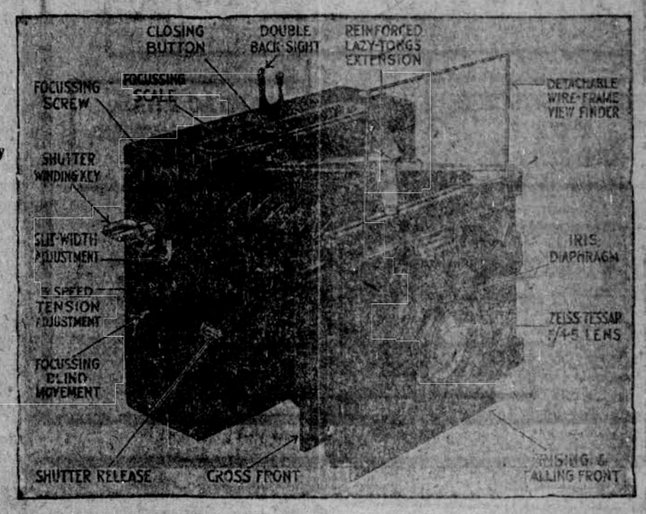

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Taking pity upon me he scratched out two prescriptions and in accordance with his directions I prepared from herbs and vegetables some tonic pills and a liniment for massage.

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Only a week's treatment cured me of all the complaints that has made my life so burdensome that I looked upon suicide as the only avenue of escape from this "living death." Although by virtue of this short treatment I could find it too hard to restrain myself, yet in consequence of the strict surveillance that my benefactor so very kindly exercised over me, I was obliged to observe the necessary prevention and to undergo the full course of treatment for 21 days which gave such a manly vigour to my deranged nervous system. After the completion of my mission there I reached home and experimented the remaining medicine upon some other hopeless cases and found it infallible remedy for all sorts of nervine diseases and every kind of general physical debility. On the persistent demands of some of my prudent and philanthropic friends and with a view to public weal I advertised this medicine. The price advetised hardly covers the expenses of its preparation and of enormously vast advertising operation.

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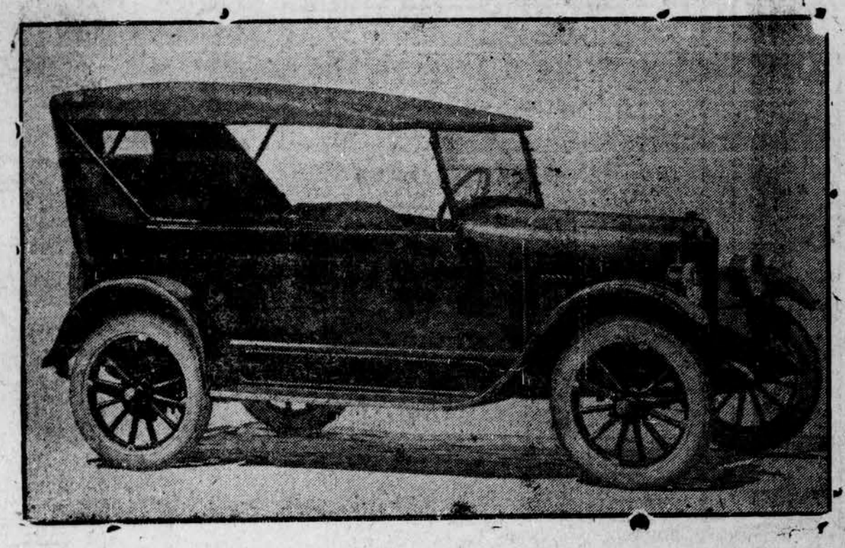

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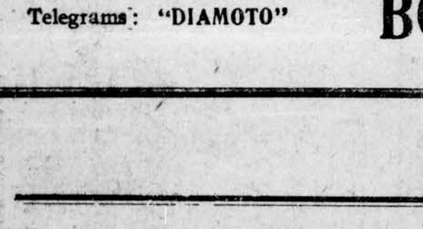

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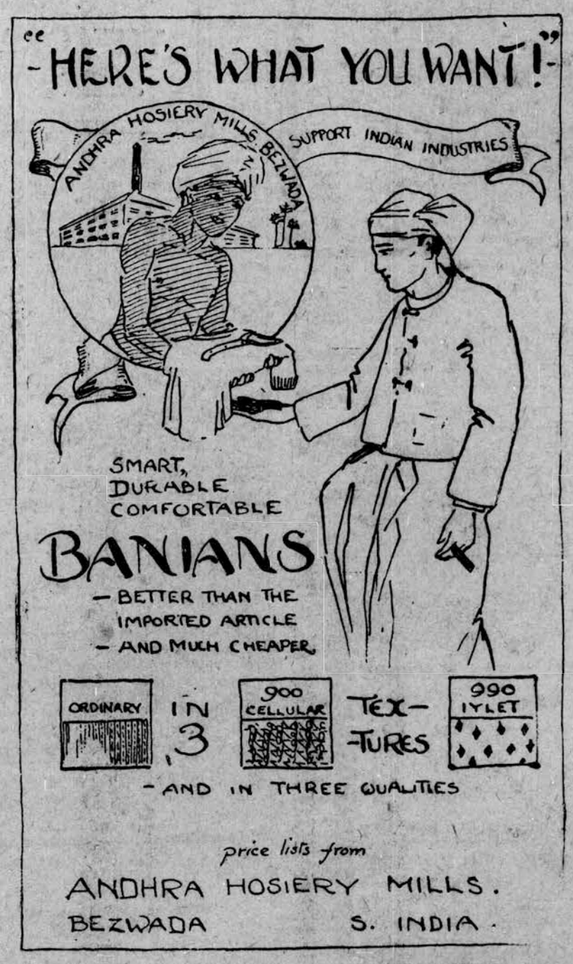

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Printed and published for the Indian Nefspaper Co., Ltd., by SYED ABDULLAH BRELVI, (Editor) at the "Bombay Chronicle" Press, Madows Street, Fort, Bombay.